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ABSTRACT

Revenue sources and expenditures of county governments itemized in this report include national totals on county finances, county financial amounts, and percent distribution. Other subjects covered include expenditure by character and object, indebtedness and debt transactions, cash and security holdings, county utilities and liquor stores, employee retirement systems, financial data by size groups, and individual county data (including per capita amounts) for 333 counties of 100,000 inhabitants or more. (Author/MLF)

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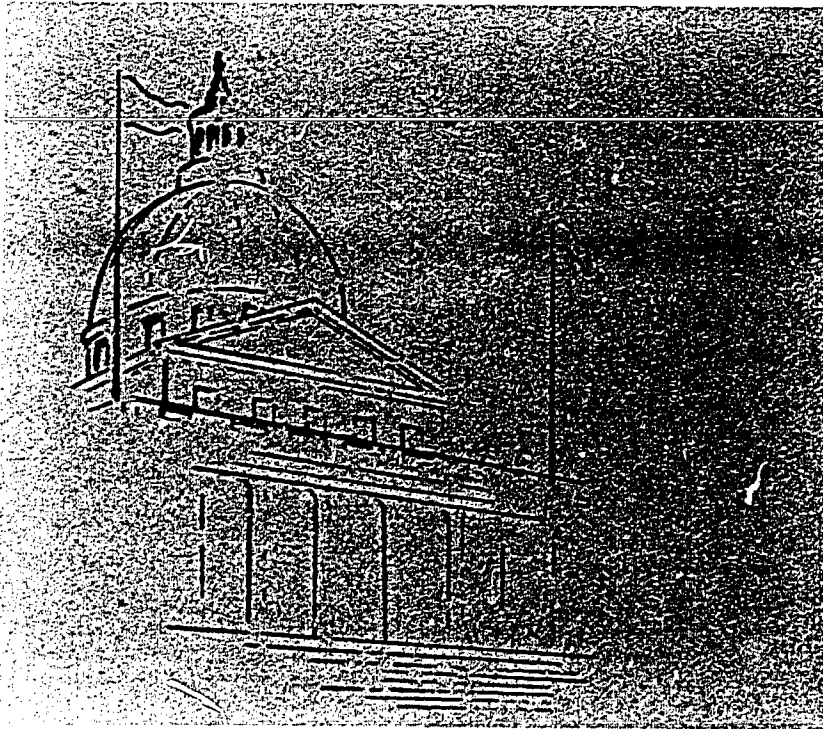
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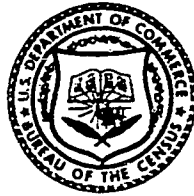


COUNTY GOVERNMENT FINANCES IN 1974-75

Issued September 1976

U.S. Department of Commerce
Elliot L. Richardson, Secretary

BUREAU OF THE CENSUS
Vincent P. Barabba, Director



BUREAU OF THE CENSUS

Vincent P. Barabba, Director
Robert L. Hagan, Deputy Director
Shirley Kallek, Associate Director
for Economic Fields

GOVERNMENTS DIVISION

Sherman Landau, Chief

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INTRODUCTION

Revenue of all county governments during fiscal 1974-75 totaled \$33.6 billion, an increase of \$2.9 billion, or 9.3 percent, from the previous year's total.

General revenue of county governments, which excludes utility, liquor store, and employee-retirement amounts, was \$32.9 billion in 1974-75 compared to \$30.1 billion a year earlier.

County expenditure totaled \$33.5 billion in 1974-75, up 13.6 percent from the 1973-74 amount of \$29.5 billion. General expenditure—i.e., spending other than for utility, liquor store, and employee-retirement purposes—totaled \$32.7 billion in 1974-75, compared to \$28.9 billion in 1973-74.

National totals on county finances are presented in tables 1 and 2. Amounts shown pertain to county fiscal years which closed within the 12 months ended June 30 of the later year specified in the column heading.

Table 3 shows county financial amounts, percent distribution, and per capita data arranged by county-size groups based on 1973 population estimates.

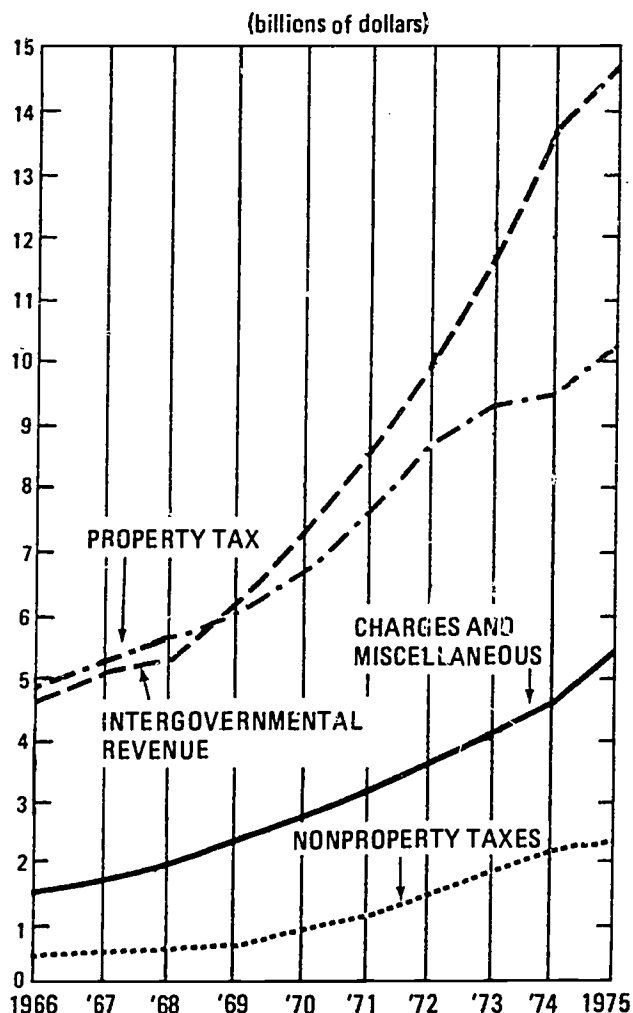
GENERAL REVENUE

Intergovernmental revenue—almost entirely grants and shared tax amounts from the States, including Federal aid channeled through the States—provided 44.9 percent or \$14.8 billion of all county general revenue in fiscal 1974-75, compared to 45.8 percent or \$13.8 billion for fiscal 1973-74. Percentages in this paragraph and in the one following, it should be noted, relate to general revenue whereas the percentage distributions in the table below are based on total revenue from utilities, liquor stores, and employee-retirement systems as well as general revenue sources. Receipts from the Federal General Revenue Sharing Program totaled \$1.6 billion, or 10.7 percent of intergovernmental revenue of county governments.

County-imposed taxes yielded \$12.7 billion in fiscal 1974-75, or about 38.5 percent of all general revenue of county governments. Property taxation continued as the predominant tax revenue source, supplying \$10.3 billion or 31.3 percent of general revenue in fiscal 1974-75, and increasing 7.8 percent from the previous year's return of 9.6 billion. The proportion of total general revenue derived from nonproperty taxes increased from 6.9 percent in fiscal 1973-74 to 7.1 percent in fiscal 1974-75. Similarly, the proportion derived from charges and miscellaneous sources increased from 15.4 to 16.7 percent for the same period.

The table below illustrates the distribution of county government revenue in fiscal 1974-75.

Figure 1. Trends in County General Revenue from Selected Major Sources: 1965-66 to 1974-75



Item	Amount (millions of dollars)	Percent	Percent increase from 1973-74
Revenue from all sources.....	33,648	100.0	9.3
Intergovernmental revenue.....	14,755	43.9	6.9
Revenue from own sources.....	18,893	56.1	11.2
General revenue.....	18,132	53.9	11.2
Taxes.....	12,660	37.6	8.6
Charges and miscellaneous.....	5,478	16.3	17.8
Utility revenue.....	201	0.6	12.9
Liquor stores revenue.....	146	0.4	9.8
Employee-retirement revenue.....	408	1.2	9.7

GENERAL EXPENDITURE

Public welfare, education, highways, and hospitals, in that order, were the leading county functions in terms of expenditure for general government purposes, and together accounted for about 56.8 percent of the total.

As indicated by the table below public welfare received a larger share of county expenditure than any other function. County spending for public welfare tended to be concentrated in States where counties administer major assistance and general relief programs. Similarly, county spending for education was relatively high in those States where counties directly administer local public schools or directly support other education activities.

During the period 1965-66 to 1974-75, the percentage of direct general expenditure going for public welfare decreased from 23.1 to 19.0 percent; for education there has been an increase from 14.9 to 16.5 percent; health and hospital has risen from 12.1 to 14.7 percent; while highways fell from 16.4 to 10.8 percent. These percentages, and the amounts shown in Figure 2 exclude intergovernmental payments and utility, liquor store, and employee-retirement system expenditures. They will, therefore, vary somewhat from the figures shown in the table below.

EXPENDITURE BY CHARACTER AND OBJECT

About \$22.7 billion or 67.7 percent of all county expenditure in 1974-75 (including amounts for utility, insurance trust, and general government purposes) was for current operation. Expenditure for personal services—mainly for current operation, but also including any salary and wage payments for construction work performed on a force-account rather than contract basis—amounted to \$12.7 billion in 1974-75, or 37.8 percent of all county expenditure.

Expenditure for assistance and subsidies, consisting of cash assistance payments for public welfare, totaled \$2.9 billion, a decrease of \$0.3 billion (-9.9 percent) from the 1973-74 amount. The assumption on January 1, 1974 by the Federal Government of direct payment to aged, blind, and disabled recipients accounts for most of this decrease of assistance payments.

Capital outlay—mostly for construction but also including spending for equipment and the purchase of land and existing structures—was \$5.0 billion, or 15.0 percent of all county expenditure.

INDEBTEDNESS AND DEBT TRANSACTIONS

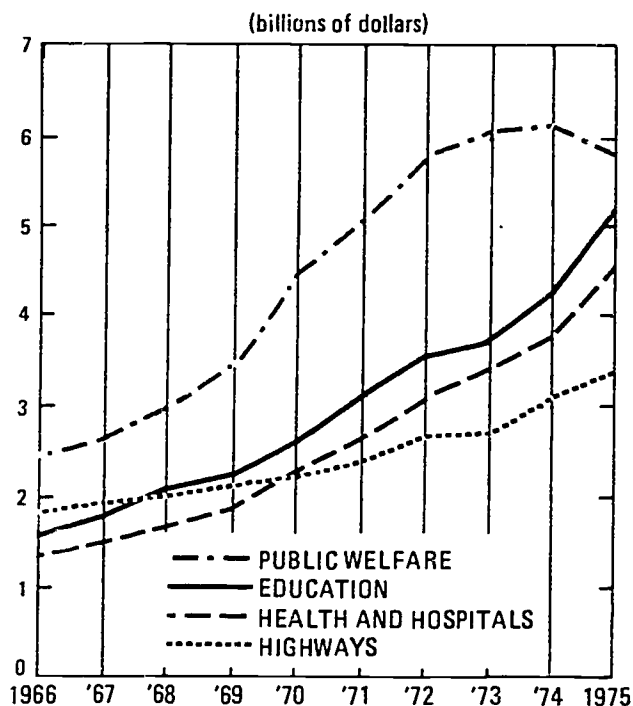
As shown below, total county indebtedness at the end of fiscal 1974-75 was \$18.9 billion. Of this amount, \$17.6 billion, or 93 percent, represented long-term obligations. Short-term debt amounted to \$1.3 billion. About \$1.9 billion of long-term debt was issued during fiscal 1974-75, while long-term debt retired amounted to \$922 million. The net difference resulted in an increase of \$1,126 million in county indebtedness during 1974-75.

Item	Amount (millions of dollars)	Percent increase from 1973-74
Debt outstanding, total.....	18,935	8.3
Long-term.....	17,617	7.7
Full faith and credit.....	12,770	1.2
Nonguaranteed.....	4,847	29.9
Short-term.....	1,318	16.3
Net long-term debt outstanding	16,814	7.7

Long-term full faith and credit debt, for which the credit of the county is unconditionally pledged, accounted for 72.5 percent or \$12.8 billion of total long-term obligations. Nonguaranteed debt, obligations payable solely from pledged earnings of specific activities or facilities, from special assessments or from specific nonproperty taxes, was \$4.8 billion or 27.5 percent of total long-term debt. Net long-term debt outstanding, representing gross long-term debt less amounts reserved for future debt retirement (debt offsets), amounted to \$16.8 billion at the end of fiscal 1974-75.

Item	Amount (millions of dollars)	Percent	Percent increase or decrease (-) from 1973-74
Total expenditure.....	33,510	100.0	13.6
General expenditure.....	32,744	97.7	13.4
Public welfare.....	6,169	18.4	-2.7
Education.....	5,643	16.8	18.6
Highways.....	3,458	10.3	10.9
Hospitals.....	3,337	10.0	15.1
General control.....	1,986	5.9	16.4
Police protection.....	1,450	4.3	19.8
Health.....	1,428	4.3	25.6
Correction.....	980	2.9	19.8
Financial administration.....	883	2.6	15.4
General public buildings.....	824	2.5	26.8
Interest on general debt.....	795	2.4	14.4
All other.....	5,791	17.3	20.9
Utility expenditure.....	376	1.1	31.9
Employee-retirement expenditure.....	265	0.8	17.8
Liquor stores expenditure.....	125	0.4	8.7

Figure 2. Trends in County Direct General Expenditure for Selected Major Functions: 1965-66 to 1974-75



CASH AND SECURITY HOLDINGS

Cash and securities held by all county funds at the end of fiscal 1974-75 amounted to \$14.6 billion, or 6.3 percent more than a year earlier. Of this total, \$3.8 billion was held by locally administered employee-retirement systems, \$2.6 billion represented proceeds of bond issues pending disbursement, \$803 million was reserved as offsets to long-term debt, and the remaining \$7.4 billion comprised holdings of all other county funds, including public trust and investment funds. The summary presented below shows financial assets of county governments.

Item	Amount (millions of dollars)	Percent	Percent increase or decrease (-) from 1973-74
Cash and security holdings at end of fiscal year.....	14,586	100.0	6.3
Insurance trust:			
Employee retirement.....	3,848	26.4	12.3
Other than insurance trust.....	10,738	73.6	4.4
By purpose:			
Bond funds.....	2,574	17.6	-2.4
Offsets to debt.....	803	5.5	7.2
Other and unallocable.....	7,361	50.5	6.6
By type:			
Cash and deposits.....	9,112	62.5	6.6
Securities.....	1,626	11.1	-6.6
Federal.....	1,224	8.4	-6.0
State and local government.....	17	0.1	-29.2
Other (nongovernmental).....	385	2.6	-7.0

COUNTY UTILITIES AND LIQUOR STORES

In Census Bureau reporting on governmental finances, amounts relating to four types of enterprises operated by local governments are distinguished for reporting as pertaining to "utilities"—i.e., water supply, electric power, gas supply, and transit system. Of these four, only water supply involves any significant activity by county governments, and even this utility service is provided by only relatively few counties. Table 2 gives total county utility revenue and expenditure by State.

County-operated liquor stores are administered only by certain counties in Maryland and North Carolina. Financial data are not shown distinctively for liquor store transactions, but are included with total county revenue and expenditure in table 1.

EMPLOYEE-RETIREMENT SYSTEMS

Employee contributions and earnings on retirement system investments of county-administered employee-retirement systems amounted to \$408 million in fiscal 1974-75 (see table 1). Additional amounts were received as employer contributions from parent governments and the States (these data are not reported separately).

Benefits and withdrawals paid by county retirement systems in 1974-75 totaled \$265 million, and their financial assets at the end of the fiscal year amounted to \$3.8 billion.

The foregoing data pertain only to county-administered employee-retirement systems. They do not include amounts for State-administered systems—some of which provide coverage for county employees—nor for the Federal program of Old Age, Survivors, Disability, and Health Insurance. Employer payments by participating counties to such other retirement programs are included here as part of county general expenditure for current operation.

In addition, these figures do not include any amounts for administration of the county retirement system, which are classified as general expenditure. In Census Bureau reporting, employer contributions by the county to locally administered systems are treated as interfund transfers; county employee contributions to State-administered retirement systems and for OASDHI coverage are included without distinction as general expenditure for current operation.

FINANCIAL DATA BY SIZE GROUPS

Financial statistics for various population-size groups of county governments appear in table 3. Figures for counties of less than 100,000 population represent estimates based on a random sample. Percent distributions of these basic amounts, and per capita amounts, are also supplied. These data tend to indicate the relative financial scale for counties of various sizes.

INDIVIDUAL COUNTY DATA

Financial amounts and per capita data for 333 counties of 100,000 inhabitants or more in 1973 are presented in tables 4 and 5. The counties are arranged alphabetically by State. Any intercounty comparisons based upon these figures should be made with caution, and with due recognition of variations that exist among urban areas in the relevant role of the county government, as discussed below under "Coverage and Limitations of Data."

Table 6 provides a more detailed array of financial information for each of the 62 largest counties of at least 500,000 population.

Organized county governments are found throughout the Nation except for Connecticut, Rhode Island, the District of Columbia, and limited portions of other States. Since these exceptional areas include New York City, Philadelphia, and several others of the most populous cities in the Nation (where the municipality, in effect, operates as a composite city-county unit), nearly 12 percent of the total U.S. population is not served by any separately organized county government (see appendix A).¹

COVERAGE AND LIMITATIONS OF DATA

Data in this report relate only to county governments and their dependent agencies, and do not include amounts for other local governments within or among county areas. Therefore, expenditure figures for "education" do not include spending by the separate school districts which administer public schools within many county areas. Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and other functions to a lesser degree, also have an important effect upon reported amounts of county expenditure, revenue, and debt.

¹For more detail on County organization see 1972 Census of Governments, Volume 1, Governmental Organization.

In addition, counties have reported financial data to the Census Bureau reflecting fiscal years of varying annual periods. Slightly more than one-half of all county governments in the Nation had a fiscal year corresponding directly with the calendar year in 1974, and over one-third of the counties ended their fiscal year on June 30. As mentioned above, this report covers fiscal years that ended between July 1, 1974 and June 30, 1975.

For counties having 500,000 or greater population and for a limited number of smaller counties, the basic data were compiled by Census Bureau representatives from official reports and records, with the advice and assistance of local officials and employees. Information for other counties of over 100,000 inhabitants was supplied by local officials in response to a mail canvass that involved the use of detailed census questionnaires. The mail reports were examined intensively, and follow-up correspondence was used to supplement and verify questionable figures. Data in this report are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data submitted.

The data presented for counties of less than 100,000 population are based on a sample which includes all counties with 1970 populations between 50,000 and 99,999 and a randomly selected sample of the smaller counties. The relative sampling error for the major financial categories has been calculated to be less than 5 percent at the 90 percent confidence level.

RELATED REPORTS

The annual report, Government Finances in 1974-75, provides estimated nationwide financial aggregates covering other types of local governments as well as counties, together with State and Federal Government data.

The report from the 1972 Census of Governments, volume 4, number 3, Finances of County Governments (issued June 1974) presents county finance data for fiscal 1971-72 in detail, including figures for size-groups of counties, State-by-State, and figures for individual counties by State.

More detailed data on county employee-retirement systems and their finances, including figures for individual major systems, appear in the report Finances of Employee-Retirement Systems of State and Local Governments in 1974-75 (issued March 1976).

Table 1. Summary of County Government Finances: 1974-75 and Prior Periods

(Dollar amounts in millions)

Item	1974-75	1973-74	1972-73	Percent increase or decrease (-) 1973-74 to 1974-75	Percent distribution 1974-75
REVENUE					
REVENUE, TOTAL	33 648	30 795	27 486	9.3	100.0
GENERAL REVENUE.	32 893	30 112	26 880	9.2	97.8
INTERGOVERNMENTAL REVENUE.	14 755	13 799	11 736	6.9	43.9
STATE GOVERNMENT ONLY.	11 842	11 023	10 262	7.4	35.2
GENERAL REVENUE FROM OWN SOURCES	18 138	16 313	15 145	11.2	53.9
TAXES.	12 660	11 662	11 066	8.6	37.6
PROPERTY	10 316	9 573	9 287	7.8	30.7
OTHER.	2 345	2 089	1 779	12.3	7.0
CHARGES AND MISCELLANEOUS.	5 478	4 651	4 079	17.8	16.3
CURRENT CHARGES.	3 704	3 260	3 042	13.6	11.0
INTEREST EARNINGS.	913	650	373	40.5	2.7
SPECIAL ASSESSMENTS.	122	112	99	8.9	0.4
SALE OF PROPERTY	53	34	24	55.9	0.2
OTHER AND UNALLOCABLE.	685	595	541	15.1	2.0
UTILITY REVENUE.	201	178	141	12.9	0.6
LIQUOR STORES REVENUE.	146	133	128	9.8	0.4
EMPLOYEE-RETIREMENT REVENUE.	408	372	337	9.7	1.2
EXPENDITURE					
EXPENDITURE, TOTAL	33 510	29 505	26 676	13.6	100.0
BY CHARACTER AND OBJECT:					
INTERGOVERNMENTAL EXPENDITURE.	1 841	1 796	1 458	2.5	5.5
DIRECT EXPENDITURE	31 670	27 710	25 218	14.2	94.5
CURRENT OPERATION.	22 675	19 575	17 576	15.8	67.7
CAPITAL OUTLAY	5 012	3 982	3 221	25.9	15.0
CONSTRUCTION	3 979	3 131	2 607	27.1	11.9
EQUIPMENT.	687	570	478	20.5	2.1
LAND AND EXISTING STRUCTURES	346	281	237	23.1	1.0
ASSISTANCE PAYMENTS.	2 868	3 184	3 482	-9.9	8.6
INTEREST ON DEBT	850	742	651	14.6	2.5
INSURANCE BENEFITS AND REPAYMENTS.	265	225	188	17.8	0.8
EXHIBIT: TOTAL PERSONAL SERVICES.	12 667	11 199	10 080	13.1	37.8
BY FUNCTION:					
GENERAL EXPENDITURE.	32 744	28 879	26 141	13.4	97.7
CAPITAL OUTLAY	4 850	3 862	3 217	25.6	14.5
OTHER.	27 894	25 017	22 924	11.5	83.2
PUBLIC WELFARE	6 169	6 342	6 232	-2.7	18.4
CASH ASSISTANCE PAYMENTS	2 868	3 184	3 482	-9.9	8.6
MEDICAL VENDOR PAYMENTS.	936	927	794	1.0	2.8
OTHER PUBLIC WELFARE	2 365	2 230	1 956	6.1	7.1
EDUCATION.	5 643	4 757	4 242	18.6	16.8
CAPITAL OUTLAY	734	532	485	38.0	2.2
OTHER.	4 909	4 226	3 757	16.2	14.6
HIGHWAYS	3 458	3 118	2 766	10.9	10.3
CAPITAL OUTLAY	1 140	1 030	877	10.7	3.4
OTHER.	2 318	2 088	1 889	11.0	6.9
HOSPITALS.	3 337	2 899	2 755	15.1	10.0
OWN HOSPITALS.	3 038	2 625	2 540	15.7	9.1
CAPITAL OUTLAY	309	201	179	53.7	0.9
OTHER.	2 729	2 425	2 361	12.5	8.1
OTHER HOSPITALS.	300	274	215	9.5	0.9

See footnotes at end of table.

Table 1. Summary of County Government Finances: 1974-75 and Prior Periods—Continued

(Dollar amounts in millions)

Item	1974-75	1973-74	1972-73	Percent increase or decrease (-) 1973-74 to 1974-75	Percent distribution 1974-75
EXPENDITURE--CONT INUED					
BY FUNCTION--CONTINUED					
GENERAL EXPENDITURE--CONTINUED	824	650	583	26.8	2.5
GENERAL PUBLIC BUILDINGS	378	275	241	37.5	1.1
CAPITAL OUTLAY	446	375	342	18.9	1.3
OTHER					
GENERAL CONTROL	1 986	1 706	1 518	16.4	5.9
POLICE PROTECTION	1 450	1 210	1 067	19.8	4.3
FINANCIAL ADMINISTRATION	883	765	703	15.4	2.6
HEALTH	1 428	1 128	904	26.6	4.3
CORRECTION	980	818	698	19.8	2.9
NATURAL RESOURCES	510	429	387	18.9	1.5
PARKS AND RECREATION	741	609	516	21.7	2.2
SEWERAGE	742	586	487	26.6	2.2
LIBRARIES	270	228	200	18.4	0.8
FIRE PROTECTION	252	200	173	26.0	0.8
INTEREST ON GENERAL DEBT	795	695	613	14.4	2.4
OTHER AND UNALLOCABLE	3 277	2 738	2 297	19.7	9.8
UTILITY EXPENDITURE	376	285	237	31.9	1.1
LIQUOR STORES EXPENDITURE	125	115	110	8.7	0.4
EMPLOYEE-RETIREMENT EXPENDITURE	265	225	188	17.8	0.8
DEBT					
DEBT OUTSTANDING AT END OF FISCAL YEAR	18 935	17 466	15 635	8.3	100.0
LONG-TERM	17 617	16 353	14 549	7.7	93.0
FULL FAITH AND CREDIT	12 770	12 621	11 661	1.2	67.4
NONGUARANTEED	4 847	3 732	2 888	29.9	25.6
SHORT-TERM	1 318	1 133	1 086	16.3	7.0
LONG-TERM DEBT BY PURPOSE:					
LOCAL SCHOOLS	2 299	2 157	2 087	6.6	12.1
OTHER	15 318	14 196	12 462	7.9	80.9
NET LONG-TERM DEBT OUTSTANDING	16 814	15 605	13 876	7.7	88.8
LONG-TERM DEBT ISSUED DURING YEAR	1 866	2 184	1 856	-14.6	(X)
LONG-TERM DEBT RETIRED	922	841	777	9.6	(X)
INCREASE IN TOTAL DEBT DURING THE YEAR	1 126	1 387	1 230	-18.8	(X)
CASH AND SECURITY HOLDINGS					
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	14 586	13 716	11 783	6.3	100.0
INSURANCE TRUST:					
EMPLOYEE RETIREMENT	3 848	3 427	2 859	12.3	26.4
OTHER THAN INSURANCE TRUST	10 738	10 289	8 924	4.4	73.6
BY PURPOSE:					
BOND FUNDS	2 574	2 638	2 362	-2.4	17.6
OFFSETS TO DEBT	803	749	673	7.2	5.5
OTHER AND UNALLOCABLE	7 361	6 903	5 889	6.6	50.5
BY TYPE:					
CASH AND DEPOSITS	9 112	8 548	7 485	6.6	62.5
SECURITIES	1 626	1 741	1 439	-6.6	11.1
FEDERAL	1 224	1 302	1 046	-6.0	8.4
STATE AND LOCAL GOVERNMENT	17	24	15	-29.2	0.1
OTHER (NONGOVERNMENTAL)	385	414	378	-7.0	2.6

Note: Because of rounding, detail may not add to totals. Amounts for counties less than 50,000 population are estimates subject to sample variation; see text.

X Not applicable.

COUNTY-OPERATED UTILITIES

7

Table 2. Revenue and Expenditure of County-Operated Utilities: 1974-75

(Thousands of dollars)

Item	Utility revenue	Utility expenditure			
		Total	Current operation	Capital outlay	Interest on debt
UNITED STATES, TOTAL	200 875	376 018	158 243	162 666	55 109
WATER SUPPLY	168 693	316 816	109 112	152 772	54 932
ELECTRIC POWER	11 752	10 263	9 633	624	6
GAS SUPPLY	849	718	637	81	-
TRANSIT SYSTEM	19 581	48 221	38 861	9 189	171
BY STATE:					
ALABAMA ¹	105	960	-	920	40
ALASKA ¹	17	24	19	-	5
CALIFORNIA ²	8 652	32 042	19 918	10 873	1 251
FLORIDA ³	50 444	68 897	44 179	17 543	7 175
GEORGIA ¹	29 096	52 565	17 883	25 030	9 652
HAWAII ¹	5 106	17 313	4 172	12 910	231
ILLINOIS ¹	813	2 964	559	1 813	592
LOUISIANA ²	6 916	12 483	5 080	4 107	3 302
MARYLAND ³	3 087	16 995	3 734	9 934	3 327
MICHIGAN ¹	2 025	23 736	2 073	13 237	8 426
MISSOURI ¹	86	96	96	-	-
NEVADA ³	652	836	567	239	30
NEW MEXICO ⁴	2 771	2 183	2 028	155	-
NEW YORK ²	43 593	70 423	26 075	32 200	12 148
NORTH CAROLINA ¹	1 595	7 905	652	6 245	1 008
OHIO ¹	10 929	17 009	8 368	7 198	1 443
PENNSYLVANIA ¹	262	190	45	145	-
SOUTH CAROLINA ¹	-	58	57	-	1
TENNESSEE ³	5 717	6 709	5 726	935	48
TEXAS ¹	80	46	39	7	-
VIRGINIA ¹	28 929	42 578	16 973	19 175	6 430

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

¹Water utility.²Water and transit utilities.³Water and electric power utilities.⁴Water, electric power, and gas supply utilities.

1974-75

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Table 3. Finances of County Governments, by Population-Size Groups:
1974-75—Continued

Item	All counties	Counties with a 1973 population of--				
		300,000 or more	200,000 to 299,999	150,000 to 199,999	100,000 to 119,999	less than 100,000
UNITED STATES--CONTINUED		PER CAPITA AMOUNTS				
GENERAL REVENUE.	176.41	200.59	160.48	137.07	146.20	160.30
INTERGOVERNMENTAL REVENUE.	79.13	86.34	74.34	60.73	67.00	75.84
GENERAL REVENUE SHARING.	8.50	7.64	7.34	7.30	7.14	10.34
TAX REVENUE	67.90	84.69	58.21	53.70	53.80	53.25
PROPERTY	55.32	68.36	47.91	44.63	42.47	44.27
CHARGES AND MISCELLANEOUS.	29.38	29.55	27.99	22.61	25.39	31.19
GENERAL EXPENDITURE, ALL FUNCTIONS . . .	175.61	203.04	161.74	136.95	146.51	154.43
CAPITAL OUTLAY	26.01	28.28	22.21	21.43	23.14	25.22
OTHER.	149.60	174.75	139.53	115.52	123.37	129.23
PUBLIC WELFARE	33.08	47.00	37.44	26.50	24.53	16.47
EDUCATION.	30.26	23.90	26.97	20.84	29.66	40.73
HIGHWAYS	18.55	11.84	13.30	15.19	18.63	29.03
HOSPITALS.	17.90	22.72	11.74	5.77	9.08	16.56
GENERAL CONTROL.	10.65	12.85	10.90	9.30	10.09	8.02
POLICE PROTECTION.	7.78	9.88	6.32	7.07	6.37	5.79
FINANCIAL ADMINISTRATION	4.74	4.88	4.70	4.36	4.81	4.60
GENERAL PUBLIC BUILDINGS	4.42	5.08	3.79	5.18	3.03	3.90
HEALTH	7.66	9.75	9.39	6.95	7.84	4.55
CORRECTION	5.26	8.23	4.70	3.41	3.18	2.20
NATURAL RESOURCES.	2.74	3.82	1.44	1.41	1.32	2.12
PARKS AND RECREATION	3.97	6.65	2.71	2.59	2.41	1.32
INTEREST ON GENERAL DEBT	4.26	5.14	4.88	3.41	4.19	3.10
OTHER AND UNALLOCABLE.	24.35	31.31	23.48	25.08	21.35	16.05
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR.	101.55	122.50	111.84	84.55	112.81	71.69

Note. Because of rounding, detail may not add to totals. Amounts for counties in the less than 100,000 population category are estimates subject to sample variation; see text.

¹Population data are estimates as of July 1, 1973.

(Dollar amounts in thousands)

See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued

(Dollar amounts in thousands)

Item	California--Continued					Colorado		
	Sonoma	Stanislaus	Tulare	Ventura	Yolo	Adams	Arapahoe	Boulder
POPULATION, 1973	234 197	207 072	199 206	419 900	102 851	210 231	197 421	156 789
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	12/31	12/31	12/31
GENERAL REVENUE	86 855	78 533	80 679	131 040	31 992	25 450	13 784	17 697
INTERGOVERNMENTAL REVENUE	41 585	45 531	48 742	59 158	14 489	15 323	4 897	7 351
GENERAL REVENUE SHARING	4 107	4 443	8 122	8 341	1 205	1 262	559	767
TAX REVENUE	33 074	22 364	24 888	51 926	13 443	8 250	7 002	8 626
PROPERTY TAXES ONLY	29 476	19 660	22 022	48 836	11 187	7 904	6 501	8 294
CHARGES AND MISCELLANEOUS	12 196	10 637	7 050	19 956	4 059	1 877	1 885	1 720
GENERAL EXPENDITURE, ALL FUNCTIONS	77 836	74 872	78 881	122 833	32 927	25 886	13 449	18 035
CAPITAL OUTLAY	1 898	3 360	5 876	8 498	4 124	2 230	2 632	4 509
OTHER	75 938	71 511	73 005	114 335	28 802	23 656	10 818	13 526
PUBLIC WELFARE	25 060	27 447	28 450	26 644	9 155	10 968	3 119	5 132
EDUCATION	9 179	7 797	8 356	5 607	3 754	-	-	-
HIGHWAYS	8 288	3 947	7 234	6 464	2 693	3 224	2 390	2 454
HOSPITALS	8 135	6 530	2 814	8 255	2 491	-	-	27
GENERAL CONTROL	3 879	4 033	4 948	8 699	2 625	1 632	1 519	1 291
POLICE PROTECTION	3 860	3 337	3 997	7 723	2 036	1 632	1 346	951
FINANCIAL ADMINISTRATION	2 259	1 612	1 689	5 150	1 318	929	1 242	713
GENERAL PUBLIC BUILDINGS	1 410	3 092	4 530	1 800	811	381	319	4 363
HEALTH	4 173	4 570	4 505	11 034	1 907	3 369	457	1 183
CORRECTION	3 691	3 460	1 953	7 887	1 775	89	357	287
NATURAL RESOURCES	1 026	745	2 973	7 596	588	196	114	114
PARKS AND RECREATION	439	617	463	2 975	315	408	-	30
INTEREST ON GENERAL DEBT	138	63	-	828	7	-	-	-
OTHER AND UNALLOCABLE	6 299	7 623	6 969	22 172	3 451	3 059	2 586	1 489
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	13 568	1 320	91	28 134	129	50 000	-	-
Item	Colorado--Continued					Delaware	Florida	
	El Paso	Jefferson	Larimer	Pueblo	Weld	New Castle	Alachua	Brevard
POPULATION, 1973	283 687	283 450	110 303	124 192	103 127	398 833	119 941	230 205
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	6/30	9/30	9/30
GENERAL REVENUE	30 000	29 433	11 174	19 360	28 194	42 623	12 946	27 006
INTERGOVERNMENTAL REVENUE	14 700	8 691	5 599	12 732	9 040	15 870	5 405	8 322
GENERAL REVENUE SHARING	2 031	884	662	1 236	1 166	5 619	860	1 638
TAX REVENUE	12 609	16 981	4 360	5 782	7 888	15 796	4 607	13 656
PROPERTY TAXES ONLY	12 296	12 502	4 202	5 644	7 603	15 202	4 335	12 929
CHARGES AND MISCELLANEOUS	2 722	3 761	1 215	846	11 266	10 957	2 935	5 028
GENERAL EXPENDITURE, ALL FUNCTIONS	29 338	26 694	11 782	18 615	26 935	51 094	19 173	29 727
CAPITAL OUTLAY	4 175	7 338	1 491	995	4 468	22 661	6 922	6 977
OTHER	25 163	19 356	10 291	17 619	22 467	28 432	12 251	22 751
PUBLIC WELFARE	12 166	5 328	4 420	11 708	6 023	96	859	928
EDUCATION	23	-	-	-	21	-	-	-
HIGHWAYS	5 729	6 710	2 140	1 537	3 787	176	1 597	3 216
HOSPITALS	-	-	-	-	10 656	-	3 175	-
GENERAL CONTROL	1 997	2 144	1 099	627	997	3 085	1 798	2 788
POLICE PROTECTION	1 172	1 139	794	396	512	4 991	2 371	3 664
FINANCIAL ADMINISTRATION	1 482	1 178	422	731	566	2 130	563	1 561
GENERAL PUBLIC BUILDINGS	1 563	720	493	348	1 005	1 015	179	1 005
HEALTH	1 551	1 476	605	1 024	1 744	133	967	724
CORRECTION	666	198	168	423	39	-	1 201	69
NATURAL RESOURCES	373	378	246	81	166	808	962	1 179
PARKS AND RECREATION	666	122	191	164	69	3 086	186	2 963
INTEREST ON GENERAL DEBT	-	13	10	-	11	1 962	1 031	1 610
OTHER AND UNALLOCABLE	1 951	7 288	1 195	1 575	1 339	33 612	4 284	10 021
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	-	284	130	24 000	280	64 441	28 055	29 992

See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued

(Dollar amounts in thousands)

Item	Florida--Continued							
	Broward	Dade	Escambia	Hills- borough	Lee	Leon	Manatee	Orange
POPULATION, 1973	756 139	1 369 917	215 501	546 963	136 319	120 846	112 804	394 548
DATE OF END OF FISCAL YEAR	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
GENERAL REVENUE	79 234	384 692	25 283	113 664	21 098	11 302	16 321	47 641
INTERGOVERNMENTAL REVENUE	30 605	93 125	8 710	28 251	5 225	4 435	5 043	12 992
GENERAL REVENUE SHARING	2 066	13 229	1 950	5 611	1 750	637	911	2 521
TAX REVENUE	32 397	133 311	8 605	32 197	9 532	5 238	6 637	27 417
PROPERTY TAXES ONLY	28 904	105 521	8 276	29 323	8 637	4 870	6 022	25 901
CHARGES AND MISCELLANEOUS	16 231	158 256	7 968	53 217	5 341	1 629	4 642	7 232
GENERAL EXPENDITURE, ALL FUNCTIONS	85 799	400 678	24 468	107 309	18 545	9 208	15 894	54 698
CAPITAL OUTLAY	41 379	101 558	4 194	20 818	3 394	469	1 961	16 142
OTHER	44 420	299 120	20 273	86 491	15 151	8 739	13 933	38 556
PUBLIC WELFARE	2 086	7 634	1 470	2 806	1 197	526	322	3 310
EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	11 202	14 859	3 241	9 988	3 500	1 681	2 936	3 974
HOSPITALS	8	77 954	-	29 572	-	-	-	-
GENERAL CONTROL	7 416	21 315	2 572	4 726	2 795	2 142	1 541	3 069
POLICE PROTECTION	7 148	33 623	3 895	9 283	2 379	1 662	1 418	9 873
FINANCIAL ADMINISTRATION	6 132	9 513	2 541	3 980	1 145	562	816	3 444
GENERAL PUBLIC BUILDINGS	4 615	8 378	419	991	368	230	157	3 441
HEALTH	3 338	15 922	921	2 993	886	543	614	1 929
CORRECTION	2 249	10 994	1 044	1 561	51	20	46	15
NATURAL RESOURCES	798	2 414	193	843	641	469	130	2 692
PARKS AND RECREATION	4 123	30 719	1 703	2 787	1 049	190	650	1 560
INTEREST ON GENERAL DEBT	238	27 360	2 504	8 257	226	12	872	1 111
OTHER AND UNALLOCABLE	36 446	139 993	3 964	29 522	4 309	1 170	6 392	20 283
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	54 912	457 666	44 356	154 922	12 147	177	93 039	18 344
Florida--Continued								Georgia
	Palm Beach	Pasco	Pinellas	Polk	Sarasota	Seminole	Volusia	Bibb
POPULATION, 1973	412 074	111 381	617 329	254 574	150 129	120 615	193 754	143 753
DATE OF END OF FISCAL YEAR	9/30	9/30	9/30	9/30	9/30	9/30	9/30	6/30
GENERAL REVENUE	56 277	12 317	49 295	28 618	17 795	10 626	19 039	12 479
INTERGOVERNMENTAL REVENUE	14 229	2 609	14 620	9 675	4 212	2 695	6 985	2 998
GENERAL REVENUE SHARING	2 245	554	2 740	2 447	824	537	1 812	1 182
TAX REVENUE	27 187	5 475	23 513	14 155	10 402	6 338	8 270	7 183
PROPERTY TAXES ONLY	25 624	4 627	21 583	12 995	9 602	5 667	7 355	6 580
CHARGES AND MISCELLANEOUS	14 861	4 233	11 162	4 789	3 181	1 594	3 784	2 298
GENERAL EXPENDITURE, ALL FUNCTIONS	55 023	12 037	57 179	27 031	21 191	10 190	21 200	11 470
CAPITAL OUTLAY	16 392	1 024	24 565	4 984	7 730	2 607	4 730	1 223
OTHER	38 631	11 013	32 614	22 046	13 461	7 582	16 470	10 247
PUBLIC WELFARE	2 793	167	3 483	766	516	213	351	1 338
EDUCATION	-	-	885	-	-	-	-	-
HIGHWAYS	9 482	2 093	7 434	4 964	2 230	1 639	4 660	1 273
HOSPITALS	-	3 386	3	4 193	-	-	-	197
GENERAL CONTROL	4 493	1 747	4 837	3 277	2 335	1 309	1 238	1 930
POLICE PROTECTION	9 120	1 946	5 305	3 920	2 439	1 805	2 422	1 040
FINANCIAL ADMINISTRATION	3 805	528	3 571	2 029	1 233	725	1 546	844
GENERAL PUBLIC BUILDINGS	1 239	256	1 279	690	6 023	396	500	498
HEALTH	3 866	153	2 023	1 608	776	580	285	1 560
CORRECTION	923	23	745	2 444	132	479	1 022	471
NATURAL RESOURCES	313	491	926	327	470	500	388	53
PARKS AND RECREATION	9 940	95	6 916	273	1 202	880	980	681
INTEREST ON GENERAL DEBT	1 066	34	756	17	1 347	271	231	324
OTHER AND UNALLOCABLE	7 983	1 117	19 016	2 522	2 488	1 393	7 576	1 261
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	19 314	11 692	55 816	2 499	31 176	4 880	6 572	11 298

See footnotes at end of table.

COUNTY GOVERNMENT FINANCES IN 1974-75

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued
(Dollar amounts in thousands)

Item	Georgia--Continued						Idaho	Illinois
	Chatham	Clayton	Cobb	De Kalb	Fulton	Richmond	Ada	Champaign
POPULATION, 1973	179 124	122 327	221 279	463 944	594 562	150 785	127 875	163 805
DATE OF END OF FISCAL YEAR	12/31	12/31	6/30	12/31	12/31	12/31	1/14	11/30
GENERAL REVENUE	22 428	18 457	34 857	92 961	116 813	16 611	10 127	8 856
INTERGOVERNMENTAL REVENUE	3 999	2 181	10 876	12 074	14 384	2 836	4 494	2 882
GENERAL REVENUE SHARING	2 743	1 264	1 578	3 914	7 064	1 890	693	458
TAX REVENUE	15 568	11 981	15 190	56 385	88 243	12 077	4 460	3 535
PROPERTY TAXES ONLY	14 256	11 279	12 548	33 960	52 416	9 764	4 019	2 834
CHARGES AND MISCELLANEOUS	2 860	4 295	8 791	24 502	13 686	1 698	1 173	2 439
GENERAL EXPENDITURE, ALL FUNCTIONS	18 821	17 571	39 997	94 325	126 153	16 009	10 271	7 905
CAPITAL OUTLAY	3 145	3 417	15 525	15 981	24 215	1 611	97	2 090
OTHER	15 676	14 154	24 471	78 344	101 938	14 399	10 174	5 814
PUBLIC WELFARE	384	143	185	571	2 563	83	491	1 834
EDUCATION	-	-	-	-	1 547	-	1 590	22
HIGHWAYS	2 334	2 778	3 590	6 828	6 352	1 938	2 296	1 733
HOSPITALS	2 400	375	767	5 481	18 499	2 345	-	154
GENERAL CONTROL	1 832	1 680	4 356	6 958	11 624	1 555	888	1 168
POLICE PROTECTION	1 725	1 850	3 496	9 212	2 345	1 708	779	717
FINANCIAL ADMINISTRATION	1 032	842	2 076	2 806	4 472	1 223	1 050	371
GENERAL PUBLIC BUILDINGS	100	254	1 433	-	3 306	195	155	97
HEALTH	1 386	547	1 363	3 909	11 310	420	331	425
CORRECTION	914	499	581	347	5 260	1 055	57	272
NATURAL RESOURCES	-	-	79	277	136	57	221	1
PARKS AND RECREATION	814	361	3 732	2 959	1 873	1 651	87	-
INTEREST ON GENERAL DEBT	1 356	237	1 101	1 837	3 104	454	-	90
OTHER AND UNALLOCABLE	4 544	8 007	17 236	53 141	53 762	3 324	2 326	1 023
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	25 070	23 077	68 525	97 270	59 457	16 532	-	2 175
Illinois--Continued								
Item	Cook ³	Du Page	Kane	Lake	La Salle	McHenry	McLean	Macon
POPULATION, 1973	5 417 562	535 356	261 916	388 351	110 635	121 213	114 842	124 742
DATE OF END OF FISCAL YEAR	12/1	12/31	11/30	11/30	11/30	11/30	11/30	8/31
GENERAL REVENUE	378 601	43 154	13 619	29 432	7 385	7 273	8 312	6 851
INTERGOVERNMENTAL REVENUE	148 531	11 772	3 699	6 868	2 592	2 644	2 550	2 585
GENERAL REVENUE SHARING	19 047	1 805	658	1 569	803	456	584	368
TAX REVENUE	152 778	22 886	6 267	14 763	3 077	3 242	3 241	2 620
PROPERTY TAXES ONLY	141 628	19 608	5 349	13 016	2 515	2 369	2 855	1 978
CHARGES AND MISCELLANEOUS	77 292	8 496	3 653	7 801	1 716	1 388	2 521	1 646
GENERAL EXPENDITURE, ALL FUNCTIONS	363 846	46 287	12 656	33 847	7 061	7 531	9 440	6 519
CAPITAL OUTLAY	51 940	21 459	3 279	13 273	2 682	1 218	4 553	1 093
OTHER	311 906	24 828	9 377	20 574	4 379	6 314	4 887	5 426
PUBLIC WELFARE	5 576	2 957	232	2 722	426	695	1 880	652
EDUCATION	659	118	34	61	40	27	33	26
HIGHWAYS	42 048	6 424	3 634	8 831	2 475	2 581	2 761	1 856
HOSPITALS	129 327	247	169	1 205	257	58	-	-
GENERAL CONTROL	62 435	3 531	1 875	2 710	753	1 069	814	997
POLICE PROTECTION	11 490	2 622	1 371	2 477	459	666	647	605
FINANCIAL ADMINISTRATION	13 976	1 226	592	1 090	358	290	310	330
GENERAL PUBLIC BUILDINGS	14 365	2 193	696	1 281	92	651	1 169	430
HEALTH	4 468	3 038	127	1 948	424	505	377	392
CORRECTION	32 347	737	1 457	985	1 088	215	181	237
NATURAL RESOURCES	38	-	11	81	28	12	48	15
PARKS AND RECREATION	17 184	16 057	563	6 524	33	-	398	-
INTEREST ON GENERAL DEBT	9 278	2 720	215	1 186	2	73	84	4
OTHER AND UNALLOCABLE	20 655	4 417	1 681	2 806	626	689	738	974
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	187 714	54 207	3 846	44 991	-	1 600	2 055	-

See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued

(Dollar amounts in thousands)

Item	Illinois--Continued							
	Madison	Peoria	Rock Island	St. Clair	Sangamon	Tazewell	Will	Winnebago
POPULATION, 1973	251 732	198 666	164 652	282 076	167 738	124 152	278 060	244 717
DATE OF END OF FISCAL YEAR	11/30	11/30	11/30	12/31	11/30	11/30	11/30	11/30
GENERAL REVENUE	11 784	12 347	9 027	15 181	7 664	5 466	16 806	19 602
INTERGOVERNMENTAL REVENUE	3 864	2 820	2 247	4 828	3 013	2 214	4 605	5 861
GENERAL REVENUE SHARING	928	648	476	1 419	441	399	1 095	1 030
TAX REVENUE	5 209	6 369	2 691	7 407	3 538	2 167	8 767	8 379
PROPERTY TAXES ONLY	4 347	5 448	2 362	6 672	2 782	1 753	7 418	7 134
CHARGES AND MISCELLANEOUS	2 711	3 158	4 088	2 946	1 112	1 085	3 434	5 362
GENERAL EXPENDITURE, ALL FUNCTIONS	11 198	11 229	8 903	15 143	8 164	6 020	14 285	15 762
CAPITAL OUTLAY	1 888	1 075	1 347	3 685	1 038	1 482	2 429	2 107
OTHER	9 310	10 154	7 556	11 457	7 126	4 537	11 856	13 655
PUBLIC WELFARE	981	1 736	1 647	520	263	644	2 371	2 745
EDUCATION	95	62	14	50	31	26	59	113
HIGHWAYS	2 820	2 955	1 644	2 381	2 744	1 789	3 325	3 659
HOSPITALS	-	-	488	-	-	-	-	-
GENERAL CONTROL	1 965	1 349	1 289	2 643	1 111	889	2 500	2 594
POLICE PROTECTION	1 098	1 323	937	1 333	726	637	1 292	1 885
FINANCIAL ADMINISTRATION	817	422	277	1 073	490	263	919	819
GENERAL PUBLIC BUILDINGS	350	96	265	3 308	101	339	-	343
HEALTH	788	605	670	610	219	490	1 129	1 190
CORRECTION	498	517	-	856	492	86	446	535
NATURAL RESOURCES	16	2	30	-	18	15	15	-
PARKS AND RECREATION	61	-	591	30	-	40	7	-
INTEREST ON GENERAL DEBT	5	84	8	794	-	-	192	293
OTHER AND UNALLOCABLE	1 704	2 076	1 042	1 544	1 969	802	2 031	1 586
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	100	1 925	240	13 605	-	-	2 920	6 164
Indiana								
	Allen	Delaware ¹	Elkhart	Lake	La Porte	Madison	St. Joseph	Tippecanoe
POPULATION, 1973	287 998	132 190	131 933	547 656	106 330	140 751	244 117	111 768
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE	34 004	10 135	15 434	70 708	8 226	8 985	20 473	7 722
INTERGOVERNMENTAL REVENUE	12 041	5 554	5 098	38 993	4 784	5 376	11 779	4 007
GENERAL REVENUE SHARING	1 626	1 011	628	4 143	574	441	1 939	653
TAX REVENUE	11 693	3 164	8 681	27 011	2 927	3 169	6 117	2 927
PROPERTY TAXES ONLY	11 187	3 126	4 456	26 730	2 873	3 118	6 002	2 805
CHARGES AND MISCELLANEOUS	10 270	1 417	1 655	4 703	515	440	2 577	888
GENERAL EXPENDITURE, ALL FUNCTIONS	33 923	8 734	13 602	66 093	8 483	8 734	22 572	8 837
CAPITAL OUTLAY	5 758	1 213	1 657	3 211	2 016	1 592	3 132	677
OTHER	28 165	7 521	11 946	62 882	6 467	7 142	19 439	8 161
PUBLIC WELFARE	10 005	3 737	3 384	35 684	2 503	2 763	7 618	2 992
EDUCATION	288	54	1 680	5 487	106	-	101	200
HIGHWAYS	6 065	1 937	3 262	2 751	1 574	1 184	3 674	2 699
HOSPITALS	3 201	84	451	722	181	73	1 388	-
GENERAL CONTROL	2 427	855	639	4 374	694	878	1 620	1 209
POLICE PROTECTION	1 744	368	760	2 761	369	275	1 322	420
FINANCIAL ADMINISTRATION	1 363	395	342	3 642	450	566	795	313
GENERAL PUBLIC BUILDINGS	990	122	101	2 805	411	1 726	404	108
HEALTH	2 881	259	816	1 151	299	143	1 108	183
CORRECTION	222	164	175	1 360	892	232	182	99
NATURAL RESOURCES	118	81	86	179	75	119	244	143
PARKS AND RECREATION	1 162	-	222	625	-	-	311	105
INTEREST ON GENERAL DEBT	367	103	148	1 174	-	183	277	35
OTHER AND UNALLOCABLE	3 091	575	1 538	3 378	930	593	3 527	327
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	7 603	2 435	3 275	13 236	-	3 400	5 640	700

See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued
(Dollar amounts in thousands)

Item	Indiana--Continued		Iowa					Kansas
	Vanderburgh	Vigo	Black Hawk ²	Linn ²	Polk ²	Scott ²	Woodbury ²	Johnson
POPULATION, 1973	166 499	113 861	131 959	164 275	294 449	146 352	104 363	232 824
DATE OF END OF FISCAL YEAR	12/31	12/31	6/30	6/30	6/30	6/30	6/30	12/31
GENERAL REVENUE	13 665	9 595	12 231	20 463	38 300	14 168	10 562	24 964
INTERGOVERNMENTAL REVENUE	7 875	4 052	4 339	7 370	9 945	4 263	3 722	7 714
GENERAL REVENUE SHARING	1 392	1 032	1 125	1 186	2 528	1 051	1 019	879
TAX REVENUE	4 765	4 493	6 516	9 954	22 314	8 363	6 429	14 083
PROPERTY TAXES ONLY	4 614	4 451	6 261	9 621	21 774	7 708	6 272	13 057
CHARGES AND MISCELLANEOUS	1 025	1 050	1 375	3 139	6 041	1 843	411	3 167
GENERAL EXPENDITURE, ALL FUNCTIONS	13 492	9 316	10 692	20 662	36 685	13 902	8 871	28 254
CAPITAL OUTLAY	1 504	985	912	2 629	2 771	1 886	1 263	8 582
OTHER	11 988	8 330	9 780	18 033	33 914	12 017	7 608	19 672
PUBLIC WELFARE	5 430	3 457	1 247	3 233	5 012	1 239	1 021	1 202
EDUCATION	-	-	2 017	5 551	4 020	2 951	164	1 634
HIGHWAYS	2 086	1 284	1 193	2 522	3 061	1 363	2 145	2 773
HOSPITALS	-	21	905	1 273	10 810	1 641	1 269	-
GENERAL CONTROL	1 334	1 969	1 298	1 670	5 049	1 074	1 140	2 406
POLICE PROTECTION	793	374	405	666	808	509	243	1 860
FINANCIAL ADMINISTRATION	458	569	702	1 003	2 561	1 597	633	1 433
GENERAL PUBLIC BUILDINGS	1 458	154	147	394	476	405	421	1 532
HEALTH	282	397	1 055	2 262	902	1 144	949	969
CORRECTION	75	108	821	438	1 603	312	77	387
NATURAL RESOURCES	160	72	52	187	108	93	192	149
PARKS AND RECREATION	294	388	294	367	1 009	353	177	59
INTEREST ON GENERAL DEBT	81	-	41	124	11	46	-	1 219
OTHER AND UNALLOCABLE	842	522	515	965	1 255	1 182	440	12 632
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	2 008	-	1 020	3 105	150	750	-	40 281
Kansas--Continued			Kentucky			Louisiana		
	Sedgewick	Shannon	Wyandotte	Jefferson	Kenton	Caddo	Calcasieu	Jefferson
POPULATION, 1973	336 083	160 133	183 105	702 346	132 222	236 826	149 258	381 530
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	6/30	6/30	12/31	12/31	12/31
GENERAL REVENUE	23 756	10 182	12 254	76 372	16 620	11 634	20 257	123 143
INTERGOVERNMENTAL REVENUE	6 688	2 664	3 664	19 343	7 120	5 677	6 259	23 000
GENERAL REVENUE SHARING	1 857	774	1 145	6 026	584	1 204	1 707	6 242
TAX REVENUE	13 625	6 072	7 515	34 874	2 902	5 010	6 105	52 183
PROPERTY TAXES ONLY	12 639	5 672	7 260	14 615	2 122	4 900	4 740	23 485
CHARGES AND MISCELLANEOUS	3 443	1 446	1 075	22 155	6 596	947	7 894	47 960
GENERAL EXPENDITURE, ALL FUNCTIONS	22 754	10 720	10 131	81 577	20 962	11 712	20 958	113 785
CAPITAL OUTLAY	3 767	3 030	1 536	18 409	11 804	1 842	2 586	24 870
OTHER	18 987	7 691	8 595	63 168	9 158	9 870	18 372	88 915
PUBLIC WELFARE	102	442	85	3 856	38	64	49	192
EDUCATION	2 058	891	993	461	-	328	59	7 965
HIGHWAYS	3 897	2 393	1 914	3 827	756	2 754	5 105	14 694
HOSPITALS	1 174	-	202	17 437	347	-	-	27 798
GENERAL CONTROL	3 395	1 134	1 501	3 241	278	878	507	4 539
POLICE PROTECTION	1 305	515	369	10 442	504	862	1 372	8 592
FINANCIAL ADMINISTRATION	1 347	579	1 104	1 298	49	2 145	1 915	2 410
GENERAL PUBLIC BUILDINGS	746	449	574	7 059	44	334	567	900
HEALTH	2 374	485	1 295	4 838	412	723	607	1 696
CORRECTION	2 134	1 221	557	3 595	510	689	159	1 229
NATURAL RESOURCES	655	186	51	4 258	-	373	18	5 163
PARKS AND RECREATION	1 133	481	531	2 531	3	301	1 854	5 933
INTEREST ON GENERAL DEBT	208	114	107	2 630	1 565	440	6 855	9 390
OTHER AND UNALLOCABLE	2 226	1 832	757	16 104	16 454	1 821	1 869	23 264
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	6 992	4 520	1 807	42 019	46 470	11 893	132 303	216 515

See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued

(Dollar amounts in thousands)

Item	Louisiana--Continued			Maine			Maryland	
	Lafayette	Ouachita	Rapides	Cumberland	Penobscot	York	Anne Arundel	Baltimore
POPULATION, 1973	119 337	121 817	123 222	200 019	130 923	118 509	327 894	630 622
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
GENERAL REVENUE	10 456	6 367	13 305	1 828	1 423	1 005	205 224	371 490
INTERGOVERNMENTAL REVENUE	6 089	3 501	5 586	637	427	292	112 162	124 346
GENERAL REVENUE SHARING	783	626	900	194	166	127	6 429	11 431
TAX REVENUE	3 750	2 050	6 341	917	758	532	70 185	194 838
PROPERTY TAXES ONLY	2 503	1 443	2 348	917	758	532	32 817	115 940
CHARGES AND MISCELLANEOUS	617	815	1 378	274	238	182	22 877	52 306
GENERAL EXPENDITURE, ALL FUNCTIONS	10 596	5 954	14 352	2 119	1 715	1 220	233 536	371 062
CAPITAL OUTLAY	3 483	647	3 219	425	123	92	78 005	53 158
OTHER	7 113	5 307	11 133	1 694	1 593	1 128	155 531	317 904
PUBLIC WELFARE	102	25	31	-	35	57	10 943	12 094
EDUCATION	297	277	1 947	-	-	-	145 966	211 643
HIGHWAYS	2 066	1 828	2 541	41	178	29	6 732	15 813
HOSPITALS	-	27	-	-	-	-	190	-
GENERAL CONTROL	673	428	976	636	535	505	4 309	4 846
POLICE PROTECTION	545	461	536	497	165	126	8 483	21 178
FINANCIAL ADMINISTRATION	1 253	936	1 185	33	16	38	3 975	5 097
GENERAL PUBLIC BUILDINGS	471	257	1 636	310	196	36	4 461	7 039
HEALTH	295	575	480	5	14	50	1 810	7 578
CORRECTION	280	262	104	302	131	168	404	1 418
NATURAL RESOURCES	429	25	260	50	32	31	8 871	101
PARKS AND RECREATION	316	71	378	-	18	-	3 393	6 506
INTEREST ON GENERAL DEBT	612	43	274	25	32	10	7 710	12 230
OTHER AND UNALLOCABLE	3 257	737	4 004	220	364	170	26 290	65 519
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	11 627	914	8 291	450	429	75	201 883	346 353
Maryland--Continued				Massachusetts				
	Hartford	Montgomery	Prince Georges	Washington	Barnstable	Berkshire ¹	Bristol ¹	Essex
POPULATION, 1973	129 994	554 364	588 807	106 224	113 151	148 988	459 540	646 596
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE	80 823	424 038	415 466	55 524	8 560	2 742	6 752	15 033
INTERGOVERNMENTAL REVENUE	46 110	132 263	149 898	31 107	575	385	1 031	1 887
GENERAL REVENUE SHARING	1 160	4 975	10 255	1 158	341	336	665	780
TAX REVENUE	26 699	244 071	199 263	20 041	5 583	2 001	4 710	11 394
PROPERTY TAXES ONLY	17 048	151 279	135 755	12 671	5 542	1 947	4 615	11 227
CHARGES AND MISCELLANEOUS	8 014	47 704	66 305	4 381	2 401	356	1 011	1 752
GENERAL EXPENDITURE, ALL FUNCTIONS	82 071	474 390	445 034	56 159	6 882	2 533	6 685	13 111
CAPITAL OUTLAY	22 707	69 829	50 326	16 037	354	12	323	404
OTHER	59 307	404 561	394 708	40 122	6 528	2 522	6 362	12 707
PUBLIC WELFARE	3 068	7 728	24 135	1 966	105	-	-	-
EDUCATION	62 150	279 532	227 253	43 577	-	-	870	2 500
HIGHWAYS	3 513	12 780	13 111	2 621	415	462	478	618
HOSPITALS	-	-	34 829	37	1 367	-	-	-
GENERAL CONTROL	1 211	6 324	6 714	681	1 691	823	3 121	4 877
POLICE PROTECTION	1 269	17 575	22 174	278	374	56	58	70
FINANCIAL ADMINISTRATION	617	4 961	4 708	396	50	47	113	142
GENERAL PUBLIC BUILDINGS	358	4 685	7 263	623	434	74	-	982
HEALTH	601	12 296	4 859	544	192	64	-	-
CORRECTION	465	1 557	2 144	283	1 065	594	1 378	2 741
NATURAL RESOURCES	61	207	108	76	98	93	20	23
PARKS AND RECREATION	766	22 505	23 310	506	125	18	-	7
INTEREST ON GENERAL DEBT	1 315	14 767	13 174	1 506	148	32	76	137
OTHER AND UNALLOCABLE	6 679	89 773	61 252	3 064	818	271	571	1 014
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	71 273	320 647	304 108	30 817	2 992	235	1 205	4 174

See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued
(Dollar amounts in thousands)

Item	Massachusetts--Continued						Michigan	
	Hampden	Hampshire	Middlesex	Norfolk	Plymouth	Worcester	Bay ¹	Berrien ¹
POPULATION, 1973	460 652	135 369	1 416 429	616 172	367 177	649 397	119 038	167 685
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	12/31	12/31
GENERAL REVENUE	10 912	5 500	40 021	14 825	11 142	17 694	15 837	22 855
INTERGOVERNMENTAL REVENUE	1 367	752	6 951	2 454	2 000	1 582	7 702	12 280
GENERAL REVENUE SHARING	688	226	2 147	485	550	1 195	928	627
TAX REVENUE	8 418	2 742	25 053	9 552	6 241	10 907	4 576	4 656
PROPERTY TAXES ONLY	8 338	2 700	24 656	9 367	6 133	10 730	4 511	4 533
CHARGES AND MISCELLANEOUS	1 128	2 006	8 018	2 819	2 901	5 205	3 559	5 919
GENERAL EXPENDITURE, ALL FUNCTIONS	14 144	7 105	35 479	13 365	11 430	17 082	15 364	26 951
CAPITAL OUTLAY	5 936	2 218	1 591	1 317	1 245	981	4 352	9 443
OTHER	8 209	4 888	33 888	12 048	10 185	16 100	11 012	17 508
PUBLIC WELFARE	-	-	-	-	-	-	2 785	1 157
EDUCATION	-	-	83	980	-	-	-	-
HIGHWAYS	290	225	1 322	582	384	1 687	5 910	3 462
HOSPITALS	-	1 677	5 081	2 208	2 096	3 033	202	3 736
GENERAL CONTROL	3 728	2 811	13 900	4 562	2 907	4 188	1 281	2 076
POLICE PROTECTION	85	38	-	56	179	61	666	970
FINANCIAL ADMINISTRATION	90	275	206	142	80	159	361	230
GENERAL PUBLIC BUILDINGS	6 277	104	3 687	1 121	1 470	1 130	141	554
HEALTH	-	-	-	-	-	-	1 329	2 803
CORRECTION	2 681	830	6 313	1 865	2 066	3 857	-	916
NATURAL RESOURCES	298	119	255	-	211	251	388	134
PARKS AND RECREATION	109	155	67	466	-	32	487	13
INTEREST ON GENERAL DEBT	266	255	1 970	231	137	412	318	1 000
OTHER AND UNALLOCABLE	319	616	2 595	1 152	1 902	2 272	1 497	9 902
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	11 790	4 955	36 925	5 168	5 206	9 360	9 774	34 890
Michigan--Continued								
Item	Calhoun	Genesee	Ingham	Jackson	Kalamazoo	Kent	Macomb	Monroe
	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
POPULATION, 1973	141 011	449 348	266 809	144 922	200 879	416 551	553 565	124 442
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE	12 612	77 607	40 106	16 802	18 833	55 112	64 020	19 331
INTERGOVERNMENTAL REVENUE	7 711	42 424	15 280	9 069	10 797	29 532	39 294	8 975
GENERAL REVENUE SHARING	608	2 643	626	793	1 024	2 027	2 569	778
TAX REVENUE	3 850	16 070	8 833	3 974	6 075	10 490	16 346	4 415
PROPERTY TAXES ONLY	3 583	15 612	8 569	3 813	5 797	9 929	15 645	4 087
CHARGES AND MISCELLANEOUS	1 051	19 112	15 592	3 759	1 962	15 091	8 380	5 942
GENERAL EXPENDITURE, ALL FUNCTIONS	12 926	74 686	38 370	24 220	17 920	51 367	64 173	14 113
CAPITAL OUTLAY	1 206	23 683	7 713	8 899	1 530	14 788	21 262	1 314
OTHER	11 719	51 004	30 665	15 320	16 390	36 579	42 911	12 799
PUBLIC WELFARE	3 166	5 489	7 139	3 574	1 162	3 352	3 377	644
EDUCATION	-	-	-	-	-	-	194	-
HIGHWAYS	3 110	10 783	2 905	4 522	3 697	11 239	15 517	3 614
HOSPITALS	-	5 195	10 214	203	265	7 743	4 063	178
GENERAL CONTROL	2 296	5 625	3 604	1 746	1 986	2 636	6 442	1 943
POLICE PROTECTION	1 090	329	2 074	700	2 534	1 730	3 221	1 063
FINANCIAL ADMINISTRATION	332	1 242	467	486	311	823	1 815	519
GENERAL PUBLIC BUILDINGS	323	2 732	346	695	1 252	271	1 514	181
HEALTH	1 162	5 747	2 967	1 546	3 638	5 301	6 303	1 369
CORRECTION	77	2 100	203	185	166	2 115	2 376	434
NATURAL RESOURCES	220	641	80	780	90	1 677	8 681	54
PARKS AND RECREATION	153	1 707	542	712	357	949	216	229
INTEREST ON GENERAL DEBT	38	8 922	576	864	622	1 148	4 960	2 760
OTHER AND UNALLOCABLE	959	24 176	7 261	8 206	1 840	12 381	5 494	1 125
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	940	188 003	17 300	23 115	11 985	37 021	107 182	111 985

See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued

(Dollar amounts in thousands)

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See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued

(Dollar amounts in thousands)

Item	Missouri--Continued					Nebraska		Nevada
	Greene	Jackson	Jefferson	St. Charles	St. Louis	Douglas	Lancaster	Clark
POPULATION, 1973	165 600	649 132	118 257	106 626	965 157	414 483	181 003	307 537
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	6/30	6/30	6/30
GENERAL REVENUE	5 412	41 118	3 601	4 322	108 177	58 486	19 182	111 728
INTERGOVERNMENTAL REVENUE	1 074	9 052	873	802	13 520	25 217	5 296	21 760
GENERAL REVENUE SHARING	659	3 371	478	382	6 340	2 152	962	3 431
TAX REVENUE	3 646	26 757	2 156	2 774	80 753	18 557	6 939	55 185
PROPERTY TAXES ONLY	3 352	21 986	2 082	2 467	51 438	16 676	5 795	26 385
CHARGES AND MISCELLANEOUS	692	5 309	572	746	13 904	14 712	6 947	34 782
GENERAL EXPENDITURE, ALL FUNCTIONS	4 353	46 104	3 591	4 550	107 368	65 426	15 950	130 130
CAPITAL OUTLAY	292	13 116	336	1 285	22 624	5 918	1 938	34 219
OTHER	4 061	32 988	3 255	3 265	84 744	59 509	14 013	95 910
PUBLIC WELFARE	208	664	155	140	403	14 043	2 758	5 964
EDUCATION	-	-	-	-	63	374	402	-
HIGHWAYS	1 521	4 998	1 099	1 667	22 839	3 831	3 032	11 569
HOSPITALS	70	12 636	-	-	10 534	13 435	205	18 223
GENERAL CONTROL	491	5 784	665	425	7 589	4 413	1 803	6 252
POLICE PROTECTION	561	1 034	483	1 060	10 818	1 100	914	18 710
FINANCIAL ADMINISTRATION	490	2 337	267	349	5 117	5 937	720	3 247
GENERAL PUBLIC BUILDINGS	160	912	152	124	2 223	1 832	848	961
HEALTH	100	342	311	35	4 981	10 592	2 265	3 292
CORRECTION	301	4 452	90	50	2 663	1 651	940	2 815
NATURAL RESOURCES	44	103	33	11	-	144	167	902
PARKS AND RECREATION	11	3 575	19	1	10 221	304	10	10 134
INTEREST ON GENERAL DEBT	-	5 821	35	24	5 189	2 019	1 004	3 329
OTHER AND UNALLOCABLE	396	3 446	282	664	24 728	5 751	881	44 731
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	-	109 297	914	135	117 875	27 444	20 022	85 345
	Nevada--Continued	New Hampshire			New Jersey			
	Washoe	Hillsborough	Rockingham	Atlantic	Bergen	Burlington	Camden ¹	Cumberland
POPULATION, 1973	136 423	238 039	155 351	185 560	894 064	329 453	469 943	129 609
DATE OF END OF FISCAL YEAR	6/30	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE	50 326	5 970	5 412	43 529	106 086	38 681	98 759	25 099
INTERGOVERNMENTAL REVENUE	4 980	921	1 762	23 247	24 224	14 956	56 077	11 992
GENERAL REVENUE SHARING	1 110	421	280	1 114	2 749	1 449	3 803	1 096
TAX REVENUE	23 733	2 560	2 954	15 226	54 469	18 823	34 983	10 086
PROPERTY TAXES ONLY	14 640	2 560	2 954	15 077	53 447	18 494	34 970	10 034
CHARGES AND MISCELLANEOUS	21 614	2 489	696	5 056	27 393	4 902	7 699	3 021
GENERAL EXPENDITURE, ALL FUNCTIONS	45 186	6 164	5 124	44 411	112 388	41 417	105 971	21 956
CAPITAL OUTLAY	2 372	108	384	2 027	15 114	1 087	8 311	81
OTHER	42 814	6 056	4 740	42 384	97 274	40 330	97 660	21 875
PUBLIC WELFARE	2 347	3 702	3 004	21 632	14 694	12 906	55 414	10 247
EDUCATION	-	-	-	7 676	18 964	9 778	11 833	3 222
HIGHWAYS	2 025	-	-	1 750	5 415	5 563	6 546	986
HOSPITALS	18 198	-	-	1 432	24 141	2 627	9 814	1 636
GENERAL CONTROL	3 126	831	562	2 288	8 822	2 206	4 507	1 680
POLICE PROTECTION	2 823	239	326	1 308	2 210	864	427	208
FINANCIAL ADMINISTRATION	1 869	67	12	360	1 506	490	723	189
GENERAL PUBLIC BUILDINGS	1 537	239	217	1 486	3 128	541	3 721	216
HEALTH	1 272	-	7	1 252	1 948	1 196	957	558
CORRECTION	852	642	186	1 355	3 413	1 477	2 632	649
NATURAL RESOURCES	53	80	140	95	73	142	166	31
PARKS AND RECREATION	3 226	-	-	217	6 710	34	786	68
INTEREST ON GENERAL DEBT	1 581	121	250	632	3 195	414	1 283	471
OTHER AND UNALLOCABLE	6 278	243	421	2 928	18 169	3 180	7 220	1 795
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	38 896	2 640	2 765	13 233	72 776	9 419	31 377	11 283

See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued
(Dollar amounts in thousands)

Item	New York--Continued							
	Dutchess	Eric	Monroe	Nassau	Niagara	Oneida	Onondaga	Orange
POPULATION, 1973	230 525	1 107 311	710 328	1 416 042	237 446	272 337	470 345	237 696
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE	51 207	371 992	297 881	650 129	72 208	60 856	170 342	62 584
INTERGOVERNMENTAL REVENUE	30 410	148 859	136 203	246 539	32 683	35 494	79 126	32 524
GENERAL REVENUE SHARING	1 110	11 409	5 193	15 022	3 075	2 127	8 690	2 003
TAX REVENUE	16 123	180 092	108 009	351 969	30 639	15 837	73 621	23 871
PROPERTY TAXES ONLY	15 830	87 521	43 455	214 358	13 174	15 556	32 157	23 538
CHARGES AND MISCELLANEOUS	4 674	43 041	53 668	51 621	8 886	9 525	17 594	6 189
GENERAL EXPENDITURE, ALL FUNCTIONS	52 537	397 634	298 478	654 432	68 288	62 616	185 705	65 824
CAPITAL OUTLAY	10 416	49 442	56 713	90 007	3 704	5 183	33 657	7 420
OTHER	42 121	348 192	247 765	564 425	64 584	57 433	152 048	58 204
PUBLIC WELFARE	16 572	124 969	94 529	147 568	29 915	31 798	60 971	28 732
EDUCATION	14 905	40 396	25 530	30 599	7 076	7 043	14 699	13 549
HIGHWAYS	3 560	18 188	12 213	22 554	2 930	3 745	9 139	3 020
HOSPITALS	-	54 058	22 380	50 856	2 589	3 813	1 224	261
GENERAL CONTROL	2 775	10 479	11 115	31 351	2 689	2 792	6 773	3 311
POLICE PROTECTION	1 127	3 804	5 305	100 390	1 287	660	3 728	470
FINANCIAL ADMINISTRATION	1 102	4 223	2 867	9 790	334	850	1 886	757
GENERAL PUBLIC BUILDINGS	789	2 360	2 690	9 138	579	1 209	13 380	2 888
HEALTH	4 599	27 147	15 671	29 807	2 925	2 130	14 460	3 717
CORRECTION	1 270	12 205	7 675	16 742	1 341	956	4 765	1 298
NATURAL RESOURCES	289	665	452	916	356	254	1 224	278
PARKS AND RECREATION	339	5 129	5 166	29 082	605	55	3 494	759
INTEREST ON GENERAL DEBT	1 029	7 776	11 695	29 415	326	1 277	4 809	1 247
OTHER AND UNALLOCABLE	4 181	86 235	81 190	146 224	15 337	6 034	45 154	5 337
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	22 064	253 287	275 637	737 410	18 303	27 730	177 317	27 208
Item	New York--Continued							
	Oswego	Rensselaer	Rockland	St. Lawrence	Saratoga	Schenectady	Steuben	Suffolk
POPULATION, 1973	107 360	154 789	244 244	115 608	140 015	160 306	100 675	1 214 002
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE	22 576	56 760	75 056	25 312	18 235	30 913	20 326	436 615
INTERGOVERNMENTAL REVENUE	11 438	41 426	35 303	14 873	9 634	14 980	10 696	203 800
GENERAL REVENUE SHARING	1 034	1 141	1 384	977	573	840	995	13 250
TAX REVENUE	9 302	10 155	26 490	8 960	6 690	11 668	8 139	191 175
PROPERTY TAXES ONLY	9 152	4 903	26 112	1 546	6 298	11 477	944	90 587
CHARGES AND MISCELLANEOUS	1 836	5 178	13 263	1 479	1 910	4 266	1 491	41 507
GENERAL EXPENDITURE, ALL FUNCTIONS	21 719	61 315	95 472	28 910	21 400	31 117	21 110	461 561
CAPITAL OUTLAY	626	24 381	15 022	4 121	2 917	920	2 110	89 680
OTHER	21 093	36 934	80 450	24 789	18 483	30 197	19 000	371 881
PUBLIC WELFARE	9 672	14 741	34 231	15 074	7 952	15 269	8 317	149 420
EDUCATION	366	11 548	12 416	204	1 069	2 738	444	23 919
HIGHWAYS	3 687	2 453	3 774	5 064	2 825	2 339	5 710	20 463
HOSPITALS	-	140	2 419	-	109	2 009	109	577
GENERAL CONTROL	1 396	1 767	4 520	1 323	1 171	1 793	1 463	19 812
POLICE PROTECTION	476	368	1 226	294	387	119	325	72 005
FINANCIAL ADMINISTRATION	305	484	978	139	281	411	565	6 200
GENERAL PUBLIC BUILDINGS	234	460	2 382	1 602	226	319	216	15 400
HEALTH	2 914	2 394	18 694	1 025	1 497	1 033	896	20 065
CORRECTION	251	1 079	2 771	369	254	674	543	9 633
NATURAL RESOURCES	36	237	699	284	150	119	584	1 868
PARKS AND RECREATION	242	323	298	21	170	246	50	13 238
INTEREST ON GENERAL DEBT	135	312	2 983	-	199	210	106	15 239
OTHER AND UNALLOCABLE	2 003	25 008	8 081	3 511	5 109	3 838	1 784	93 722
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	2 451	24 380	66 082	12 400	7 994	4 563	5 426	548 548

See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued

(Dollar amounts in thousands)

Item	New York--Continued		North Carolina					
	Ulster	Westchester	Buncombe	Cumberland	Durham	Forsyth	Gaston	Guilford
POPULATION, 1973	151 070	889 081	148 800	216 227	139 982	224 118	155 421	300 097
DATE OF END OF FISCAL YEAR	12/31	12/31	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE	38 448	294 824	63 570	97 461	63 785	87 014	56 297	116 270
INTERGOVERNMENTAL REVENUE	20 107	148 701	40 166	64 315	36 158	52 433	35 661	69 119
GENERAL REVENUE SHARING	1 874	3 676	1 623	2 997	1 279	1 696	1 724	2 475
TAX REVENUE	14 691	110 936	17 703	19 942	21 998	25 650	14 885	38 205
PROPERTY TAXES ONLY	10 182	88 575	13 357	15 118	16 912	19 123	11 707	28 965
CHARGES AND MISCELLANEOUS	3 650	35 187	5 701	13 204	5 630	8 931	5 752	8 945
GENERAL EXPENDITURE, ALL FUNCTIONS	36 769	336 702	57 433	86 986	65 499	104 528	53 235	122 345
CAPITAL OUTLAY	2 204	34 775	6 566	10 333	12 332	21 909	2 169	13 285
OTHER	34 565	301 927	50 867	76 653	53 168	82 619	51 066	109 061
PUBLIC WELFARE	15 011	163 380	6 368	9 681	10 363	15 840	4 635	14 446
EDUCATION	5 740	9 943	39 420	63 022	35 617	72 585	37 314	82 782
HIGHWAYS	4 769	2 713	-	-	-	-	-	-
HOSPITALS	-	21 218	569	848	8 468	-	-	-
GENERAL CONTROL	1 869	9 376	537	503	349	1 586	437	1 389
POLICE PROTECTION	503	5 119	857	2 353	647	1 467	1 340	1 672
FINANCIAL ADMINISTRATION	602	2 828	675	555	302	1 213	522	1 465
GENERAL PUBLIC BUILDINGS	426	4 844	394	806	343	217	445	643
HEALTH	2 230	24 273	2 828	2 511	3 592	2 904	2 756	7 039
CORRECTION	748	7 771	406	266	235	403	106	1 142
NATURAL RESOURCES	212	226	136	129	66	288	72	145
PARKS AND RECREATION	178	13 827	183	84	27	185	8	-
INTEREST ON GENERAL DEBT	383	4 246	510	1 141	1 223	1 409	1 751	1 572
OTHER AND UNALLOCABLE	4 098	66 938	4 551	5 385	4 265	6 431	3 762	10 049
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	7 885	77 026	12 790	24 270	33 625	28 700	31 230	53 165
North Carolina--Continued			Ohio					
	Mecklenburg	Wake	Allen	Ashtabula ¹	Butler	Clark	Clermont	Columbiana ¹
POPULATION, 1973	374 546	253 459	109 629	100 076	237 347	157 521	102 335	110 843
DATE OF END OF FISCAL YEAR	6/30	6/30	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE	182 711	101 481	13 745	8 040	17 445	15 520	10 381	5 875
INTERGOVERNMENTAL REVENUE	107 291	59 131	6 224	4 092	8 245	7 094	5 032	3 817
GENERAL REVENUE SHARING	2 703	1 178	666	489	679	594	409	544
TAX REVENUE	60 995	33 566	3 685	2 005	4 282	5 602	2 583	1 879
PROPERTY TAXES ONLY	49 236	25 020	1 485	1 708	2 829	3 698	2 055	1 663
CHARGES AND MISCELLANEOUS	14 425	8 784	3 836	1 944	4 918	2 823	2 767	1 178
GENERAL EXPENDITURE, ALL FUNCTIONS	187 947	113 013	13 889	7 478	15 975	13 599	9 618	6 096
CAPITAL OUTLAY	15 472	20 075	4 619	525	1 155	1 354	2 674	368
OTHER	172 476	92 939	9 270	6 953	14 820	12 246	6 944	5 729
PUBLIC WELFARE	30 024	16 251	2 008	2 087	4 706	3 483	1 666	1 565
EDUCATION	116 828	77 649	524	366	444	441	454	194
HIGHWAYS	-	-	2 371	1 497	2 559	1 943	1 447	1 561
HOSPITALS	3 949	1 305	56	12	50	-	530	8
GENERAL CONTROL	2 681	819	1 075	655	1 447	1 059	722	573
POLICE PROTECTION	2 589	837	474	305	506	573	245	392
FINANCIAL ADMINISTRATION	2 195	438	317	330	775	428	242	377
GENERAL PUBLIC BUILDINGS	1 692	1 209	1 658	169	356	336	208	131
HEALTH	8 613	4 392	1 012	873	1 996	2 579	1 186	387
CORRECTION	1 136	151	4	50	192	-	-	89
NATURAL RESOURCES	2 159	575	80	50	150	83	57	65
PARKS AND RECREATION	892	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT	4 136	1 479	438	118	247	474	646	50
OTHER AND UNALLOCABLE	11 052	7 907	3 872	967	2 547	2 200	2 214	705
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	97 485	42 851	6 926	2 867	8 331	8 900	29 221	980

See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued
(Dollar amounts in thousands)

Item	Ohio--Continued							
	Cuyahoga	Franklin	Greene	Hamilton	Lake	Licking	Lorain	Lucas
POPULATION, 1973	1 647 066	857 675	127 126	909 193	202 174	111 203	263 138	486 269
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE	221 114	96 564	13 522	109 700	31 822	9 133	26 507	46 760
INTERGOVERNMENTAL REVENUE	86 608	39 883	5 635	53 147	7 486	4 654	9 951	20 838
GENERAL REVENUE SHARING	9 560	4 095	472	6 784	1 079	531	760	1 999
TAX REVENUE	88 111	25 508	3 968	41 317	8 408	2 989	5 108	16 350
PROPERTY TAXES ONLY	60 898	20 489	2 207	25 552	4 726	1 203	4 472	9 546
CHARGES AND MISCELLANEOUS	46 395	31 172	3 919	15 236	15 928	1 490	11 448	9 572
GENERAL EXPENDITURE, ALL FUNCTIONS	241 370	121 507	15 087	104 754	26 913	8 674	24 288	47 550
CAPITAL OUTLAY	42 768	41 653	2 688	11 903	2 775	815	4 107	7 133
OTHER	198 602	79 854	12 399	92 851	24 138	7 859	20 181	40 417
PUBLIC WELFARE	66 460	21 046	2 264	25 858	3 076	1 452	4 865	11 159
EDUCATION	6 729	912	250	2 577	219	261	863	591
HIGHWAYS	15 965	10 207	3 019	11 154	1 508	2 351	2 030	2 670
HOSPITALS	57 474	22 395	271	14 614	9 788	18	-	3 284
GENERAL CONTROL	16 347	6 751	1 118	7 573	1 554	870	1 867	4 207
POLICE PROTECTION	18 158	2 478	802	6 910	707	441	214	1 600
FINANCIAL ADMINISTRATION	6 085	2 571	433	4 851	706	418	854	1 407
GENERAL PUBLIC BUILDINGS	18 474	3 613	579	3 574	596	252	1 712	2 105
HEALTH	8 366	16 124	1 715	7 276	2 868	797	3 213	3 452
CORRECTION	8 261	3 012	40	3 222	277	70	515	4 187
NATURAL RESOURCES	78	114	80	49	160	76	62	142
PARKS AND RECREATION	-	129	640	43	-	-	-	1 049
INTEREST ON GENERAL DEBT	2 806	4 310	977	4 350	390	104	3 943	4 460
OTHER AND UNALLOCABLE	16 167	20 845	2 850	12 703	5 064	1 563	4 151	7 237
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	106 459	98 515	21 830	98 165	9 719	2 974	75 656	88 545
Ohio--Continued								Oklahoma
	Mahoning	Montgomery	Portage	Richland	Stark	Summit	Trumbull	Comanche
POPULATION, 1973	303 266	597 434	131 022	131 176	382 834	546 111	240 100	102 165
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	6/30
GENERAL REVENUE	29 923	72 839	22 133	10 389	34 779	54 837	22 869	13 038
INTERGOVERNMENTAL REVENUE	13 620	32 777	7 112	5 020	13 811	22 029	10 619	3 497
GENERAL REVENUE SHARING	1 851	2 736	564	429	1 140	2 508	808	331
TAX REVENUE	9 131	25 549	2 806	2 597	7 749	20 065	5 583	2 094
PROPERTY TAXES ONLY	8 045	14 559	2 278	2 108	4 782	14 679	4 896	2 080
CHARGES AND MISCELLANEOUS	7 172	14 513	12 215	2 771	13 219	12 743	6 667	7 447
GENERAL EXPENDITURE, ALL FUNCTIONS	34 279	70 123	22 726	9 673	34 947	52 968	19 803	14 501
CAPITAL OUTLAY	1 971	5 742	3 067	1 497	3 936	5 709	1 958	3 385
OTHER	32 309	64 381	19 658	8 176	31 011	47 259	17 844	11 116
PUBLIC WELFARE	12 447	22 673	2 213	1 642	5 345	15 926	2 889	25
EDUCATION	516	1 311	206	425	1 219	775	886	378
HIGHWAYS	3 361	4 426	2 181	1 909	5 042	6 428	2 690	1 264
HOSPITALS	563	-	8 771	-	2 684	2 005	2 783	8 962
GENERAL CONTROL	1 830	5 893	1 524	1 100	2 790	3 285	1 596	336
POLICE PROTECTION	1 633	2 554	939	488	1 690	1 368	912	216
FINANCIAL ADMINISTRATION	939	1 605	492	571	1 317	1 109	804	196
GENERAL PUBLIC BUILDINGS	668	5 787	174	255	1 238	578	486	342
HEALTH	3 516	9 392	2 321	880	3 282	6 710	1 829	436
CORRECTION	19	3 073	184	553	474	1 540	56	38
NATURAL RESOURCES	134	343	93	140	57	45	28	62
PARKS AND RECREATION	-	65	-	-	-	-	4	-
INTEREST ON GENERAL DEBT	243	1 206	585	86	314	831	462	350
OTHER AND UNALLOCABLE	8 410	11 795	3 042	1 624	9 495	12 368	4 380	1 897
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	7 342	31 272	9 299	1 921	8 231	16 268	10 262	11 573

See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued
(Dollar amounts in thousands)

Item	Oklahoma--Continued		Oregon					
	Oklahoma	Tulsa	Clackamas	Jackson	Lane	Marion	Multnomah	Washington
POPULATION, 1973	547 913	412 898	189 521	106 974	227 547	161 521	547 191	181 342
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE	30 315	26 809	17 541	24 987	44 633	15 181	65 731	28 177
INTERGOVERNMENTAL REVENUE	7 876	7 317	11 805	20 317	35 923	8 049	24 563	17 772
GENERAL REVENUE SHARING	2 078	2 460	614	141	1 002	1 116	6 098	948
TAX REVENUE	17 888	17 248	3 428	877	4 381	3 786	30 480	5 065
PROPERTY TAXES ONLY	17 832	17 158	2 645	773	3 569	3 514	29 438	3 858
CHARGES AND MISCELLANEOUS	4 551	2 244	2 308	3 793	4 330	3 346	10 688	5 341
GENERAL EXPENDITURE, ALL FUNCTIONS	32 030	26 143	23 911	16 344	36 171	13 153	69 648	36 931
CAPITAL OUTLAY	6 961	4 239	3 731	1 498	7 967	1 439	8 420	20 704
OTHER	25 069	21 904	20 180	14 846	28 204	11 714	61 228	16 227
PUBLIC WELFARE	1 041	1 159	-	629	1 322	80	1 688	71
EDUCATION	3 741	3 664	2 179	815	2 884	752	1 454	382
HIGHWAYS	8 468	4 495	5 774	4 624	11 731	3 840	7 006	2 630
HOSPITALS	-	-	-	-	-	-	2 500	-
GENERAL CONTROL	2 751	2 344	3 046	1 584	3 682	1 802	10 910	1 890
POLICE PROTECTION	737	1 279	1 719	978	2 275	1 325	6 474	1 462
FINANCIAL ADMINISTRATION	1 383	2 391	1 867	812	4 461	876	5 452	1 187
GENERAL PUBLIC BUILDINGS	1 996	685	29	284	1 438	1 499	1 904	1 129
HEALTH	1 772	3 925	951	1 148	2 396	1 168	9 178	862
CORRECTION	1 038	104	487	247	1 025	1 196	5 721	1 052
NATURAL RESOURCES	114	81	135	627	123	110	876	97
PARKS AND RECREATION	-	1 414	213	785	1 626	216	3 682	44
INTEREST ON GENERAL DEBT	1 069	597	291	22	-	-	69	1 154
OTHER AND UNALLOCABLE	7 920	4 005	7 222	3 791	3 209	289	12 734	24 971
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	23 617	15 301	11 795	511	-	-	2 769	21 250
Pennsylvania								
	Allegheny	Beaver	Berks	Blair	Bucks	Butler	Cambria	Centre
POPULATION, 1973	1 558 190	210 593	304 164	136 285	443 319	135 395	188 120	104 267
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE	204 709	16 976	20 365	7 119	34 444	8 101	11 662	5 462
INTERGOVERNMENTAL REVENUE	96 948	8 026	9 911	3 483	12 881	2 850	3 959	2 352
GENERAL REVENUE SHARING	14 041	1 405	1 190	721	2 710	668	1 293	563
TAX REVENUE	73 556	6 050	6 273	2 458	16 320	2 524	5 203	2 024
PROPERTY TAXES ONLY	73 555	6 022	6 223	2 409	16 176	2 124	5 194	1 784
CHARGES AND MISCELLANEOUS	34 205	2 901	4 232	1 179	5 243	2 728	2 499	1 086
GENERAL EXPENDITURE, ALL FUNCTIONS	208 848	16 852	20 248	7 219	32 864	8 402	14 063	5 110
CAPITAL OUTLAY	32 542	2 588	3 918	1 332	4 715	407	4 321	84
OTHER	176 306	14 264	16 330	5 887	28 149	7 994	9 742	5 026
PUBLIC WELFARE	12 370	342	6 428	2 898	4 488	1 814	6 873	1 835
EDUCATION	11 951	9	-	-	2 013	522	-	-
HIGHWAYS	12 086	301	615	351	446	214	589	166
HOSPITALS	14 789	7 000	1 746	15	-	-	-	106
GENERAL CONTROL	16 171	2 057	2 233	662	4 143	835	1 017	1 013
POLICE PROTECTION	5 042	673	120	25	117	71	31	80
FINANCIAL ADMINISTRATION	6 861	657	515	331	1 932	311	661	418
GENERAL PUBLIC BUILDINGS	5 519	164	357	216	776	142	145	81
HEALTH	25 521	125	1 640	947	4 538	974	1 190	749
CORRECTION	15 317	1 123	1 650	713	2 275	456	493	293
NATURAL RESOURCES	114	34	1 255	30	300	43	75	116
PARKS AND RECREATION	8 187	1 044	397	9	1 319	97	64	30
INTEREST ON GENERAL DEBT	18 948	314	2	16	561	999	97	135
OTHER AND UNALLOCABLE	55 972	3 008	3 289	1 008	9 957	1 924	2 827	89
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	400 265	8 486	64	3 500	13 217	24 225	10 065	2 310

See footnotes at end of table.

(Dollar amounts in thousands)

See footnotes at end of table.

(Dollar amounts in thousands)

See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued

(Dollar amounts in thousands)

Item	Texas--Continued							
	Bexar	Brazoria	Cameron	Dallas	El Paso	Galveston	Harris	Hidalgo
POPULATION, 1973	894 456	115 802	158 785	1 362 575	390 061	176 026	1 860 475	205 317
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE	55 227	12 342	7 395	105 213	24 339	17 835	152 442	8 259
INTERGOVERNMENTAL REVENUE	9 600	1 923	1 973	21 343	3 770	2 042	20 042	2 736
GENERAL REVENUE SHARING	3 353	990	1 119	4 059	1 418	1 073	7 667	1 970
TAX REVENUE	30 136	8 938	3 254	59 576	8 341	6 089	103 416	4 508
PROPERTY TAXES ONLY	28 018	8 167	2 713	55 360	7 168	5 455	97 803	3 865
CHARGES AND MISCELLANEOUS	15 491	1 482	2 168	24 294	12 228	9 704	28 985	1 015
GENERAL EXPENDITURE, ALL FUNCTIONS	55 511	9 679	6 012	119 267	22 585	20 132	151 793	8 105
CAPITAL OUTLAY	7 657	1 814	1 004	26 557	1 131	2 946	29 195	2 403
OTHER	47 854	7 864	5 008	92 710	21 454	17 137	122 598	5 702
PUBLIC WELFARE	842	104	208	2 404	550	559	5 154	430
EDUCATION	-	-	-	-	40	-	77	1
HIGHWAYS	5 509	5 193	1 168	24 171	911	2 723	22 205	2 645
HOSPITALS	27 840	28	-	41 403	12 656	7 519	44 683	-
GENERAL CONTROL	4 748	865	822	13 693	2 015	1 500	17 140	910
POLICE PROTECTION	2 435	748	504	5 574	810	843	6 842	378
FINANCIAL ADMINISTRATION	3 024	670	736	7 262	1 111	1 083	12 042	841
GENERAL PUBLIC BUILDINGS	940	179	522	1 741	697	677	6 907	238
HEALTH	287	370	600	2 419	604	550	5 696	584
CORRECTION	4 857	148	510	6 953	1 566	316	8 932	724
NATURAL RESOURCES	1 204	93	118	141	41	1 501	6 575	59
PARKS AND RECREATION	1 209	47	224	-	492	399	4 933	251
INTEREST ON GENERAL DEBT	868	327	221	6 530	193	1 202	5 625	517
OTHER AND UNALLOCABLE	1 748	907	379	6 976	901	1 260	4 982	527
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	25 315	7 405	5 630	139 593	5 015	30 381	169 493	10 459
Texas--Continued								
	Jefferson	Lubbock	McLennan	Nueces	Smith	Tarrant	Taylor	Travis
POPULATION, 1973	239 410	189 232	152 899	247 509	104 452	719 476	100 775	341 772
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE	10 915	8 014	6 661	37 750	3 622	47 681	2 751	12 875
INTERGOVERNMENTAL REVENUE	1 824	1 141	2 516	4 675	578	11 195	541	1 358
GENERAL REVENUE SHARING	1 208	595	730	1 894	387	2 270	453	1 033
TAX REVENUE	7 093	5 634	2 932	12 778	2 252	25 797	1 591	8 869
PROPERTY TAXES ONLY	6 146	5 050	2 483	11 722	1 941	23 591	1 227	7 814
CHARGES AND MISCELLANEOUS	1 998	1 240	1 213	20 297	792	10 689	619	2 648
GENERAL EXPENDITURE, ALL FUNCTIONS	10 004	5 211	6 305	34 009	3 190	49 640	2 758	11 436
CAPITAL OUTLAY	486	1 063	482	5 252	212	9 245	387	1 158
OTHER	9 518	4 148	5 823	28 757	2 978	40 395	2 371	10 277
PUBLIC WELFARE	397	138	238	593	41	2 098	138	664
EDUCATION	-	-	-	-	-	1	1	1
HIGHWAYS	2 258	887	1 715	2 264	1 030	7 048	522	2 966
HOSPITALS	78	-	-	19 619	-	22 929	-	-
GENERAL CONTROL	2 021	919	691	3 866	493	5 354	609	2 282
POLICE PROTECTION	1 004	453	509	698	328	1 713	233	1 100
FINANCIAL ADMINISTRATION	852	545	514	974	356	2 825	324	1 094
GENERAL PUBLIC BUILDINGS	616	362	139	2 180	98	618	339	431
HEALTH	452	147	331	312	103	262	51	182
CORRECTION	276	325	156	770	135	2 285	230	1 602
NATURAL RESOURCES	58	36	29	100	53	92	28	81
PARKS AND RECREATION	-	59	-	370	-	770	-	47
INTEREST ON GENERAL DEBT	190	1	-	690	158	479	165	194
OTHER AND UNALLOCABLE	1 801	1 339	1 983	1 573	395	3 166	117	791
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	4 520	-	-	20 778	3 970	21 955	4 185	4 716

See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued
(Dollar amounts in thousands)

Item	Texas-- Continued	Utah				Vermont	Virginia	
	Wichita	Davis	Salt Lake	Utah	Weber	Chittenden	Arlington	Fairfax
POPULATION, 1973	119 990	108 166	492 379	158 118	130 767	104 603	161 151	504 698
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	1/31	6/30	6/30
GENERAL REVENUE	3 721	5 393	51 430	5 439	10 109	168	111 625	345 567
INTERGOVERNMENTAL REVENUE	634	1 550	17 870	2 158	3 631	23	33 098	113 485
GENERAL REVENUE SHARING	488	524	7 029	1 516	872	15	1 755	6 121
TAX REVENUE	2 580	1 921	26 836	2 531	3 828	145	68 568	188 638
PROPERTY TAXES ONLY	2 077	1 810	22 704	2 250	3 600	145	52 165	145 009
CHARGES AND MISCELLANEOUS	507	1 926	6 724	751	2 650	-	9 959	43 444
GENERAL EXPENDITURE, ALL FUNCTIONS	2 954	4 748	49 857	5 674	9 889	86	120 140	379 778
CAPITAL OUTLAY	135	1 067	7 360	1 790	736	8	12 845	70 484
OTHER	2 819	3 681	42 496	3 884	9 153	78	107 295	309 294
PUBLIC WELFARE	226	27	2 708	98	150	-	6 652	13 961
EDUCATION	-	-	-	-	-	-	45 960	193 768
HIGHWAYS	616	343	4 772	759	674	-	5 837	1 089
HOSPITALS	160	18	-	-	1 753	-	-	13 308
GENERAL CONTROL	423	399	3 690	698	772	62	3 806	9 197
POLICE PROTECTION	317	409	3 933	266	440	-	7 996	12 990
FINANCIAL ADMINISTRATION	327	270	2 228	425	614	3	1 832	5 192
GENERAL PUBLIC BUILDINGS	101	217	3 617	1 141	218	17	1 313	1 689
HEALTH	95	364	6 632	698	1 727	-	3 287	3 828
CORRECTION	252	83	1 548	147	354	-	1 723	1 167
NATURAL RESOURCES	37	74	1 979	50	74	-	79	198
PARKS AND RECREATION	-	300	3 894	4	224	-	6 267	9 116
INTEREST ON GENERAL DEBT	102	294	400	9	23	-	5 841	17 211
OTHER AND UNALLOCABLE	299	1 931	14 456	1 380	2 867	4	29 545	97 064
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	2 351	5 690	10 330	128	645	1 030	149 602	477 185
Virginia--Continued		Washington						
	Henrico	Prince William	Clark	King	Kitsap	Pierce	Snohomish	Spokane
POPULATION, 1973	164 279	137 031	144 397	1 124 454	103 020	392 441	258 615	301 016
DATE OF END OF FISCAL YEAR	6/30	6/30	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE	82 135	69 651	17 437	135 343	10 033	33 921	28 271	35 146
INTERGOVERNMENTAL REVENUE	25 275	27 509	7 246	37 198	3 301	11 950	8 126	10 043
GENERAL REVENUE SHARING	1 220	1 285	955	6 442	338	2 760	2 010	2 092
TAX REVENUE	43 941	35 457	7 999	68 720	5 619	17 483	13 477	13 103
PROPERTY TAXES ONLY	25 458	28 698	4 897	49 227	3 653	11 650	9 030	7 622
CHARGES AND MISCELLANEOUS	12 919	6 685	2 192	29 425	1 113	4 487	6 668	11 999
GENERAL EXPENDITURE, ALL FUNCTIONS	66 351	72 391	18 170	160 688	11 296	31 425	29 426	32 143
CAPITAL OUTLAY	6 989	11 941	3 835	33 291	646	3 408	6 713	4 797
OTHER	59 362	60 451	14 335	127 397	10 650	28 017	22 712	27 346
PUBLIC WELFARE	1 270	4 977	-	157	-	1 087	147	88
EDUCATION	36 403	46 060	1 615	10 898	1 194	2 802	2 665	2 524
HIGHWAYS	5 086	45	4 485	23 490	2 628	7 262	6 419	8 696
HOSPITALS	-	2	-	21 479	-	-	202	293
GENERAL CONTROL	1 425	1 306	1 450	15 759	1 115	3 202	3 456	2 566
POLICE PROTECTION	4 122	2 714	1 558	10 142	987	3 075	3 230	2 497
FINANCIAL ADMINISTRATION	1 886	1 651	1 310	9 829	1 080	3 548	2 615	1 652
GENERAL PUBLIC BUILDINGS	1 854	433	295	1 897	573	916	1 364	1 275
HEALTH	346	1 122	1 613	10 739	922	2 526	2 278	2 765
CORRECTION	338	420	764	4 426	371	1 269	1 058	1 577
NATURAL RESOURCES	282	266	318	1 268	182	810	746	390
PARKS AND RECREATION	642	1 668	678	20 778	235	743	1 558	1 738
INTEREST ON GENERAL DEBT	2 803	3 992	-	14 016	142	333	675	1 435
OTHER AND UNALLOCABLE	9 894	7 714	4 084	15 810	1 867	3 850	3 010	4 646
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	59 128	103 629	-	243 354	4 034	6 665	13 829	24 633

See footnotes at end of table.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1974-75—Continued

(Dollar amounts in thousands)

Item	Washington-- Continued	West Virginia			Wisconsin			
	Yakima	Cabell	Kanawha	Brown	Dane	Kenosha	Marathon	
POPULATION, 1973	149 386	107 006	225 909	167 379	301 311	120 840	101 477	
DATE OF END OF FISCAL YEAR	12/31	6/30	6/30	12/31	12/31	12/31	12/31	
GENERAL REVENUE.	14 292	5 368	12 070	31 576	46 122	18 374	21 079	
INTERGOVERNMENTAL REVENUE.	6 108	2 220	3 150	20 494	30 634	10 103	11 546	
GENERAL REVENUE SHARING.	1 323	748	2 154	1 921	2 088	1 217	1 008	
TAX REVENUE.	5 790	2 116	6 796	6 423	10 669	4 441	4 070	
PROPERTY TAXES ONLY.	3 663	2 085	6 796	6 389	10 591	4 429	4 059	
CHARGES AND MISCELLANEDUS.	2 394	1 032	2 124	4 660	4 819	3 831	5 463	
GENERAL EXPENDITURE, ALL FUNCTIONS	13 614	6 048	10 783	26 041	48 619	17 254	18 381	
CAPITAL OUTLAY	1 813	189	277	6 247	4 631	563	1 765	
OTHER.	11 801	5 860	10 505	19 793	43 987	16 691	16 615	
PUBLIC WELFARE	10	45	151	5 804	18 331	8 124	3 721	
EDUCATION.	1 734	-	533	561	1 278	-	531	
HIGHWAYS	4 212	-	-	6 686	7 122	2 417	5 293	
HOSPITALS.	117	-	-	3 498	3 041	534	2 613	
GENERAL CONTROL.	1 449	881	2 098	741	3 563	1 034	684	
POLICE PROTECTION.	849	568	556	1 858	4 541	1 451	911	
FINANCIAL ADMINISTRATION	1 375	288	972	290	472	518	234	
GENERAL PUBLIC BUILDINGS	957	177	532	550	1 166	250	173	
HEALTH	956	1 220	1 055	1 682	2 273	974	207	
CORRECTION	745	68	372	476	363	61	176	
NATURAL RESOURCES.	153	25	147	270	130	96	161	
PARKS AND RECREATION	123	569	408	813	2 285	833	552	
INTEREST ON GENERAL DEBT	29	29	148	1 187	107	123	581	
OTHER AND UNALLOCABLE.	903	2 179	3 812	1 624	3 948	839	2 544	
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	763	1 291	3 700	24 777	4 085	2 882	10 091	
Wisconsin--Continued								
	Milwaukee	Outagamie	Racine	Rock	Waukesha	Winnebago		
POPULATION, 1973	1 039 962	121 298	173 210	132 936	245 156	131 842		
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31		
GENERAL REVENUE.	300 494	17 558	29 035	17 709	31 013	24 921		
INTERGOVERNMENTAL REVENUE.	175 288	11 522	18 125	11 036	16 212	13 303		
GENERAL REVENUE SHARING.	14 100	991	1 630	1 233	898	882		
TAX REVENUE.	61 724	4 306	6 432	3 941	8 019	4 631		
PROPERTY TAXES ONLY.	61 260	4 306	6 422	3 929	8 074	4 623		
CHARGES AND MISCELLANEOUS.	63 482	1 731	4 479	2 732	6 783	6 968		
GENERAL EXPENDITURE, ALL FUNCTIONS	287 248	16 423	28 616	18 264	26 301	23 460		
CAPITAL OUTLAY	16 087	1 974	2 182	1 355	2 532	2 384		
OTHER.	271 161	14 449	26 434	16 909	23 769	21 076		
PUBLIC WELFARE	124 015	4 265	12 177	3 615	5 764	7 613		
EDUCATION.	2 085	325	769	498	3 282	3		
HIGHWAYS	6 541	3 422	2 142	4 781	4 345	3 315		
HOSPITALS.	64 412	3 970	4 282	3 388	3 885	2 760		
GENERAL CONTROL.	13 991	800	1 959	1 486	1 660	927		
POLICE PROTECTION.	2 831	707	1 484	1 467	2 001	767		
FINANCIAL ADMINISTRATION	2 741	198	299	178	161	164		
GENERAL PUBLIC BUILDINGS	1 290	314	287	232	1 030	205		
HEALTH	3 905	122	1 800	694	818	3 648		
CORRECTION	6 586	182	172	128	-	89		
NATURAL RESOURCES.	135	137	95	143	194	102		
PARKS AND RECREATION	28 171	277	1 415	89	1 317	296		
INTEREST ON GENERAL DEBT	5 773	222	-	523	96	301		
OTHER AND UNALLOCABLE.	24 772	1 484	1 735	1 042	1 529	2 311		
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	141 502	5 458	-	8 535	1 598	5 690		

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

¹Data are for fiscal year 1973-74.²Due to a change in fiscal year ending dates from December 31 to June 30 for Iowa counties, fiscal year data were reported for an 18 month period (January 1, 1974 to June 30, 1975). Data shown for these units were adjusted to a 12 month fiscal period.³Effective January 1, 1974, the Cook County Department of Public Aid merged with the Illinois Department of Public Aid and is now classified as a State Government agency.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75

Item	Alabama						Alaska	Arizona
	Calhoun	Jefferson	Madison	Mobile	Montgomery	Tuscaloosa	Greater Anchorage	Maricopa
GENERAL REVENUE.	43.85	119.22	50.41	68.56	47.25	95.70	785.61	144.07
INTERGOVERNMENTAL REVENUE.	23.70	29.04	15.67	26.28	21.40	22.52	466.07	60.81
GENERAL REVENUE SHARING.	4.03	8.34	4.44	7.02	3.40	7.39	11.29	5.52
TAX REVENUE.	17.48	67.09	26.69	36.36	21.90	69.55	228.66	64.11
PROPERTY TAXES ONLY.	11.54	20.59	12.32	25.46	11.99	12.95	222.65	61.09
CHARGES AND MISCELLANEOUS.	2.67	23.08	8.05	5.92	3.95	3.63	90.88	19.14
GENERAL EXPENDITURE, ALL FUNCTIONS .	38.16	114.28	52.46	69.87	51.66	96.79	810.58	135.37
CAPITAL OUTLAY	0.42	31.45	5.70	13.91	11.15	8.18	134.18	21.95
OTHER.	37.73	82.84	46.77	55.96	40.51	88.61	676.41	113.42
PUBLIC WELFARE	0.81	5.25	0.42	0.59	0.75	0.29	1.18	2.35
EDUCATION.	2.06	1.06	2.01	5.25	6.65	19.12	538.87	18.01
HIGHWAYS	16.17	13.26	17.01	19.41	11.86	23.17	20.34	9.19
HOSPITALS.	-	19.91	1.07	5.78	-	4.33	-	31.35
GENERAL CONTROL.	5.90	7.19	7.89	6.18	5.62	7.22	21.95	11.72
POLICE PROTECTION.	2.31	4.06	2.79	4.33	3.70	3.14	12.10	6.11
FINANCIAL ADMINISTRATION	1.35	4.69	1.21	4.59	1.78	1.26	13.69	5.71
GENERAL PUBLIC BUILDINGS	0.78	4.92	4.09	0.97	2.79	1.67	0.17	3.15
HEALTH	2.34	11.19	1.88	8.38	6.37	4.71	23.70	11.61
CORRECTION	0.48	1.91	0.70	2.22	1.28	1.12	-	13.15
NATURAL RESOURCES.	0.45	0.04	0.31	1.02	0.22	0.55	-	5.93
PARKS AND RECREATION	-	8.22	0.64	0.18	0.10	-	6.59	2.22
INTEREST ON GENERAL DEBT	0.52	3.61	1.68	3.51	0.21	0.99	67.27	2.70
OTHER AND UNALLOCABLE.	4.98	28.98	10.78	7.46	10.32	29.22	104.71	12.16
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	13.08	70.95	45.19	86.80	6.47	25.50	1 196.81	78.52
	Arizona--Continued	Arkansas	California					
	Pima	Pulaski	Alameda	Butte	Contra Costa	Fresno	Humboldt	Kern
GENERAL REVENUE.	173.66	37.61	301.82	305.41	364.89	369.67	352.15	441.68
INTERGOVERNMENTAL REVENUE.	61.31	22.06	156.86	181.10	165.80	191.73	156.60	199.17
GENERAL REVENUE SHARING.	11.51	5.63	14.91	16.86	10.15	19.55	17.66	24.10
TAX REVENUE.	92.22	13.86	112.48	100.72	141.35	125.04	127.19	192.73
PROPERTY TAXES ONLY.	89.40	13.51	107.29	79.39	131.87	108.48	116.95	171.89
CHARGES AND MISCELLANEOUS.	20.12	1.70	32.47	23.60	57.74	52.96	68.36	49.79
GENERAL EXPENDITURE, ALL FUNCTIONS .	205.26	37.37	277.44	313.46	337.69	399.85	354.27	402.34
CAPITAL OUTLAY	44.68	10.65	19.65	13.39	24.43	17.94	36.09	22.94
OTHER.	160.59	26.71	257.79	300.07	313.26	381.91	318.16	379.40
PUBLIC WELFARE	1.72	1.49	116.83	97.02	121.69	141.02	98.28	109.13
EDUCATION.	17.66	0.15	7.86	49.59	15.72	34.36	13.55	28.93
HIGHWAYS	18.49	9.29	9.94	37.29	21.19	29.55	54.49	31.74
HOSPITALS.	43.62	0.10	24.00	-	39.39	57.55	30.33	43.25
GENERAL CONTROL.	17.82	4.17	25.19	20.82	23.38	19.99	27.72	19.87
POLICE PROTECTION.	17.41	2.54	7.14	20.62	11.44	13.34	30.76	20.46
FINANCIAL ADMINISTRATION	8.29	3.13	8.18	15.01	8.38	9.12	16.84	11.65
GENERAL PUBLIC BUILDINGS	15.58	1.08	0.42	0.70	4.71	4.34	6.53	7.28
HEALTH	6.00	0.38	23.19	17.13	9.46	26.19	20.71	16.81
CORRECTION	4.76	11.04	24.16	6.56	20.89	16.69	6.29	20.31
NATURAL RESOURCES.	2.00	0.12	15.41	3.77	5.00	2.64	2.74	9.01
PARKS AND RECREATION	11.92	0.30	1.40	1.49	5.09	3.21	1.99	11.79
INTEREST ON GENERAL DEBT	3.15	-	1.63	-	1.24	0.24	0.30	-
OTHER AND UNALLOCABLE.	36.85	3.57	12.09	43.46	50.11	41.61	43.73	72.10
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	107.76	-	22.31	-	32.57	9.65	9.33	-

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

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See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75 -Continued

Item	California--Continued					Colorado		
	Sonoma	Stanislaus	Tulare	Ventura	Yolo	Adams	Arapahoe	Boulder
GENERAL REVENUE.	370.86	379.25	405.00	312.07	311.05	121.06	69.82	112.87
INTERGOVERNMENTAL REVENUE.	177.56	219.88	244.68	140.89	140.87	72.89	24.80	46.88
GENERAL REVENUE SHARING.	17.54	21.46	40.77	19.86	11.72	6.00	2.83	4.89
TAX REVENUE.	141.22	108.00	124.94	123.66	130.70	39.24	35.47	55.02
PROPERTY TAXES ONLY.	125.86	94.94	110.55	116.30	108.77	37.60	32.93	52.90
CHARGES AND MISCELLANEOUS.	52.08	51.37	35.39	47.53	39.46	8.93	9.55	10.97
GENERAL EXPENDITURE, ALL FUNCTIONS .	332.35	361.57	395.98	292.53	320.14	123.13	68.12	115.03
CAPITAL OUTLAY	8.10	16.23	29.50	20.24	40.10	10.61	13.33	28.76
OTHER.	324.25	345.34	366.48	272.29	280.04	112.52	54.80	86.27
PUBLIC WELFARE	107.00	132.55	142.82	63.45	89.01	52.17	15.80	32.73
EDUCATION.	39.19	37.65	41.95	13.35	36.50	-	-	-
HIGHWAYS	35.39	19.06	36.31	15.39	26.18	15.34	12.11	15.65
HOSPITALS.	34.74	31.53	14.13	19.66	24.22	-	-	0.17
GENERAL CONTROL.	16.56	19.48	24.84	20.72	25.52	7.76	7.69	8.23
POLICE PROTECTION.	16.48	16.12	20.06	18.39	19.80	7.76	6.82	6.07
FINANCIAL ADMINISTRATION	9.65	7.78	8.48	12.26	12.81	4.42	6.29	4.55
GENERAL PUBLIC BUILDINGS	6.02	14.93	22.74	4.29	7.89	1.81	1.62	27.83
HEALTH	17.82	22.07	22.61	26.28	18.54	16.03	2.31	7.55
CORRECTION	15.76	16.71	9.80	18.78	17.26	0.42	1.81	1.83
NATURAL RESOURCES.	4.38	3.60	14.92	18.09	5.72	0.93	0.58	0.73
PARKS AND RECREATION	1.87	2.98	2.32	7.09	3.06	1.94	-	0.19
INTEREST ON GENERAL DEBT	0.59	0.30	-	1.97	0.07	-	-	-
OTHER AND UNALLOCABLE.	26.90	36.81	34.98	52.80	33.55	14.55	13.10	9.50
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	57.93	8.79	0.46	67.00	1.25	237.83	-	-
	Colorado--Continued					Delaware	Florida	
	El Paso	Jefferson	Larimer	Pueblo	Weld	New Castle	Alachua	Brevard
GENERAL REVENUE.	105.93	103.84	101.30	155.89	273.39	106.87	107.94	117.31
INTERGOVERNMENTAL REVENUE.	51.90	30.66	50.76	102.52	87.66	39.79	45.06	36.15
GENERAL REVENUE SHARING.	7.18	3.12	6.00	9.95	11.31	14.09	7.17	7.12
TAX REVENUE.	44.45	59.91	39.53	46.56	76.49	39.61	38.41	59.32
PROPERTY TAXES ONLY.	43.34	44.11	38.10	45.45	73.72	38.12	36.14	56.16
CHARGES AND MISCELLANEOUS.	9.60	13.27	11.02	6.81	109.24	27.47	24.47	21.84
GENERAL EXPENDITURE, ALL FUNCTIONS .	103.42	94.18	106.81	149.89	261.18	128.11	159.85	129.13
CAPITAL OUTLAY	14.72	25.89	13.52	8.01	43.33	56.82	57.71	30.31
OTHER.	88.70	68.29	93.30	141.87	217.86	71.29	102.14	98.83
PUBLIC WELFARE	42.89	18.80	40.07	94.27	58.40	0.24	7.16	4.03
EDUCATION.	0.08	-	-	-	0.20	-	-	-
HIGHWAYS	20.19	23.67	19.40	12.38	36.72	0.44	13.31	13.97
HOSPITALS.	-	-	-	-	103.33	-	26.47	-
GENERAL CONTROL.	7.04	7.56	9.96	5.05	9.67	7.74	14.99	12.11
POLICE PROTECTION.	4.13	4.02	7.20	3.19	4.96	12.51	19.77	15.92
FINANCIAL ADMINISTRATION	5.22	4.16	3.83	5.89	5.49	5.34	4.69	6.78
GENERAL PUBLIC BUILDINGS	5.51	2.54	4.47	2.80	9.75	2.54	1.49	4.37
HEALTH	5.47	5.21	5.48	8.25	16.91	0.33	8.06	3.15
CORRECTION	2.35	0.70	1.52	3.41	0.38	-	10.01	0.30
NATURAL RESOURCES.	1.31	1.33	2.23	0.65	1.61	2.06	8.02	5.12
PARKS AND RECREATION	2.35	0.43	1.73	1.32	0.67	7.74	1.55	12.87
INTEREST ON GENERAL DEBT	-	0.05	0.09	-	0.11	4.92	8.60	6.99
OTHER AND UNALLOCABLE.	6.88	25.71	10.83	12.68	12.98	84.26	35.72	43.53
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	-	1.00	1.18	193.25	2.72	161.57	233.91	130.28

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	Florida--Continued							
	Broward	Dade	Escambia	Hills-borough	Lee	Leon	Manatee	Orange
GENERAL REVENUE	104.79	280.81	117.32	207.81	147.43	93.52	144.68	120.75
INTERGOVERNMENTAL REVENUE	40.48	67.98	40.42	51.65	38.33	36.70	44.71	32.93
GENERAL REVENUE SHARING	2.73	9.66	9.05	10.26	12.84	5.27	8.08	6.39
TAX REVENUE	42.85	97.31	39.93	58.87	69.92	43.34	58.84	69.49
PROPERTY TAXES ONLY	38.23	77.03	38.40	53.61	63.36	40.30	53.38	65.65
CHARGES AND MISCELLANEOUS	21.47	115.52	36.97	97.30	39.18	13.48	41.15	18.33
GENERAL EXPENDITURE, ALL FUNCTIONS	113.47	292.48	113.54	196.19	136.04	76.20	140.90	138.63
CAPITAL OUTLAY	54.72	74.13	19.46	38.06	24.90	3.88	17.38	40.91
OTHER	58.75	218.35	94.07	158.13	111.14	72.32	123.52	97.72
PUBLIC WELFARE	2.76	5.57	6.82	5.13	8.78	4.35	2.85	8.39
EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	14.81	10.85	15.04	18.26	25.68	13.91	26.03	10.07
HOSPITALS	0.01	56.90	-	54.07	-	-	-	-
GENERAL CONTROL	9.81	15.56	11.93	8.64	20.50	17.73	13.66	7.78
POLICE PROTECTION	9.45	24.54	18.07	16.97	17.45	13.75	12.57	25.02
FINANCIAL ADMINISTRATION	8.11	6.94	11.79	7.28	8.40	4.65	7.23	8.73
GENERAL PUBLIC BUILDINGS	6.10	6.12	1.94	1.81	2.70	1.90	1.39	8.72
HEALTH	4.41	11.62	4.27	5.47	6.50	4.49	5.44	4.89
CORRECTION	2.97	8.03	4.84	2.85	0.37	0.17	0.41	0.04
NATURAL RESOURCES	1.06	1.76	0.90	1.54	4.70	3.88	1.15	6.82
PARKS AND RECREATION	5.45	22.42	7.90	5.10	7.70	1.57	5.76	3.95
INTEREST ON GENERAL DEBT	0.31	19.97	11.62	15.10	1.66	0.10	7.73	2.82
OTHER AND UNALLOCABLE	48.20	102.19	18.39	53.97	31.61	9.68	56.66	51.41
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	72.62	334.08	205.83	283.24	89.11	1.46	824.78	46.49
Florida--Continued								Georgia
	Palm Beach	Pasco	Pinellas	Polk	Sarasota	Seminole	Volusia	Bibb
GENERAL REVENUE	136.57	110.58	79.85	112.42	118.53	88.10	98.25	86.81
INTERGOVERNMENTAL REVENUE	34.53	23.42	23.68	38.00	28.06	22.34	36.05	20.86
GENERAL REVENUE SHARING	5.45	4.97	4.44	9.61	5.49	4.45	9.35	8.22
TAX REVENUE	65.98	49.16	38.09	55.60	69.29	52.55	42.68	49.97
PROPERTY TAXES ONLY	62.18	41.54	34.96	51.05	63.96	46.98	37.96	45.77
CHARGES AND MISCELLANEOUS	36.06	38.00	18.08	18.81	21.19	13.22	19.53	15.99
GENERAL EXPENDITURE, ALL FUNCTIONS	133.53	108.07	92.62	106.18	141.15	84.48	109.42	79.79
CAPITAL OUTLAY	39.78	9.19	39.79	19.58	51.49	21.61	24.41	8.51
OTHER	93.75	98.88	52.83	86.60	89.66	62.86	85.00	71.28
PUBLIC WELFARE	6.78	1.50	5.64	3.01	3.44	1.77	1.81	9.31
EDUCATION	-	-	1.43	-	-	-	-	-
HIGHWAYS	23.01	18.79	12.04	19.50	14.85	13.59	24.05	8.86
HOSPITALS	-	30.40	(2)	16.47	-	-	-	1.37
GENERAL CONTROL	10.90	15.68	7.84	12.87	15.55	10.85	6.39	13.43
POLICE PROTECTION	22.13	17.47	8.59	15.40	16.25	14.96	12.50	7.23
FINANCIAL ADMINISTRATION	9.23	4.74	5.78	7.97	8.21	6.01	7.98	5.87
GENERAL PUBLIC BUILDINGS	3.01	2.30	2.07	2.71	40.12	3.28	2.58	3.46
HEALTH	9.38	1.37	3.28	6.32	5.17	4.81	1.47	10.85
CORRECTION	2.24	0.21	1.21	9.60	0.88	3.97	5.27	3.28
NATURAL RESOURCES	0.76	4.41	1.50	1.28	3.13	4.15	2.00	0.37
PARKS AND RECREATION	24.12	0.85	11.20	1.07	8.01	7.30	5.06	4.74
INTEREST ON GENERAL DEBT	2.59	0.31	1.22	0.07	8.97	2.25	1.19	2.25
OTHER AND UNALLOCABLE	19.37	10.03	30.80	9.91	16.57	11.55	39.10	8.77
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	46.87	104.97	90.42	9.82	207.66	40.46	33.92	78.59

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	Georgia--Continued						Idaho	Illinois
	Chatham	Clayton	Cobb	De Kalb	Fulton	Richmond	Ada	Champaign
GENERAL REVENUE	125.21	150.88	157.53	200.37	196.47	110.16	79.19	54.06
INTERGOVERNMENTAL REVENUE	22.33	17.83	49.15	26.02	25.03	18.81	35.14	17.59
GENERAL REVENUE SHARING	15.31	10.33	7.13	8.44	11.88	12.53	5.42	2.80
TAX REVENUE	86.91	97.94	68.65	121.53	148.42	80.09	34.88	21.58
PROPERTY TAXES ONLY	79.59	92.20	56.71	73.20	88.16	64.75	31.43	17.30
CHARGES AND MISCELLANEOUS	15.97	35.11	39.73	52.81	23.02	11.26	9.17	14.89
GENERAL EXPENDITURE, ALL FUNCTIONS .	105.07	143.64	180.75	203.31	212.18	106.17	80.32	48.26
CAPITAL OUTLAY	17.56	27.93	70.16	34.45	40.73	10.68	0.76	12.76
OTHER	87.51	115.71	110.59	168.87	171.45	95.49	79.56	35.49
PUBLIC WELFARE	2.14	1.17	0.84	1.23	4.31	0.55	3.84	11.20
EDUCATION	-	-	-	-	2.60	-	12.43	0.13
HIGHWAYS	13.03	22.71	16.22	14.72	10.68	12.85	17.96	10.58
HOSPITALS	13.40	3.07	3.47	11.81	31.11	15.55	-	0.94
GENERAL CONTROL	10.23	13.73	19.69	15.00	19.55	10.31	6.94	7.13
POLICE PROTECTION	9.63	15.12	15.80	19.86	3.94	11.33	6.09	4.38
FINANCIAL ADMINISTRATION	5.76	6.88	9.38	6.05	7.52	8.11	8.21	2.26
GENERAL PUBLIC BUILDINGS	0.56	2.08	6.48	-	5.56	1.29	1.21	0.59
HEALTH	7.74	4.47	6.16	8.43	19.02	2.79	2.59	2.59
CORRECTION	5.10	4.08	2.63	0.75	8.85	7.00	0.45	1.66
NATURAL RESOURCES	-	-	0.36	0.60	0.23	0.38	1.73	0.01
PARKS AND RECREATION	4.54	2.95	16.87	6.38	3.15	10.95	0.68	-
INTEREST ON GENERAL DEBT	7.57	1.94	4.98	3.96	5.22	3.01	-	0.55
OTHER AND UNALLOCABLE	25.37	65.46	77.89	114.54	90.42	22.04	18.19	6.25
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	139.96	188.65	309.68	209.66	100.00	109.64	-	13.28
Illinois--Continued								
	Cook ^a	Du Page	Kane	Lake	La Salle	McHenry	McLean	Macon
GENERAL REVENUE	69.88	80.61	52.00	75.79	66.75	60.00	72.38	54.92
INTERGOVERNMENTAL REVENUE	27.42	21.99	14.12	17.69	23.43	21.81	22.20	20.72
GENERAL REVENUE SHARING	3.52	3.37	2.51	4.04	7.26	3.76	5.09	2.95
TAX REVENUE	28.20	42.75	23.93	38.01	27.81	26.75	28.22	21.00
PROPERTY TAXES ONLY	26.14	36.63	20.42	33.52	22.73	19.54	24.86	15.86
CHARGES AND MISCELLANEOUS	14.27	15.87	13.95	20.09	15.51	11.45	21.95	13.20
GENERAL EXPENDITURE, ALL FUNCTIONS .	67.16	86.46	48.32	87.16	63.82	62.13	82.20	52.26
CAPITAL OUTLAY	9.59	40.08	12.52	34.18	24.24	10.05	39.65	8.76
OTHER	57.57	46.38	35.80	52.98	39.58	52.09	42.55	43.50
PUBLIC WELFARE	1.03	5.52	0.89	7.01	3.85	5.73	16.37	5.23
EDUCATION	0.12	0.22	0.13	0.16	0.36	0.22	0.29	0.21
HIGHWAYS	7.76	12.00	13.87	22.74	22.37	21.29	24.04	14.88
HOSPITALS	23.87	0.46	0.65	3.10	2.32	0.48	-	-
GENERAL CONTROL	11.52	6.60	7.16	6.98	6.81	8.82	7.09	7.99
POLICE PROTECTION	2.12	4.90	5.23	6.38	4.15	5.49	5.63	4.85
FINANCIAL ADMINISTRATION	2.58	2.29	2.26	2.81	3.24	2.39	2.70	2.65
GENERAL PUBLIC BUILDINGS	2.65	4.10	2.66	3.30	0.83	5.37	10.18	3.45
HEALTH	0.82	5.67	0.48	5.02	3.83	4.17	3.28	3.14
CORRECTION	5.97	1.38	5.56	2.54	9.83	1.77	1.58	1.90
NATURAL RESOURCES	0.01	-	0.04	0.21	0.25	0.10	0.42	0.12
PARKS AND RECREATION	3.17	29.99	2.15	16.80	0.30	-	3.47	-
INTEREST ON GENERAL DEBT	1.71	5.08	0.82	2.90	0.02	0.60	0.73	0.03
OTHER AND UNALLOCABLE	3.81	8.25	6.42	7.23	5.66	5.68	6.43	7.81
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	34.65	101.25	14.68	115.85	-	13.20	17.89	-

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	Indiana--Continued		Iowa					Kansas
	Vanderburgh	Vigo	Black Hawk ²	Linn ²	Polk ²	Scott ²	Woodbury ²	Johnson
GENERAL REVENUE	82.07	84.27	92.69	124.57	130.07	96.81	101.20	107.22
INTERGOVERNMENTAL REVENUE	47.30	35.59	32.88	44.86	33.77	29.13	35.66	33.13
GENERAL REVENUE SHARING	8.36	9.06	8.53	7.22	8.59	7.18	9.76	3.78
TAX REVENUE	28.62	39.46	49.38	60.59	75.78	55.09	61.60	60.49
PROPERTY TAXES ONLY	27.71	39.09	47.45	58.57	73.95	52.67	60.10	56.08
CHARGES AND MISCELLANEOUS	6.16	9.22	10.42	19.11	20.52	12.59	3.94	13.60
GENERAL EXPENDITURE, ALL FUNCTIONS	81.03	81.82	81.03	125.78	124.59	95.02	85.00	121.35
CAPITAL OUTLAY	9.03	8.65	6.91	16.00	9.41	12.90	12.10	36.86
OTHER	72.00	73.16	74.11	109.77	115.18	82.11	72.90	84.49
PUBLIC WELFARE	33.81	30.36	9.45	19.68	17.02	8.47	9.78	5.16
EDUCATION	-	-	15.29	33.79	13.65	20.16	1.57	7.02
HIGHWAYS	12.53	11.28	9.04	15.35	10.40	9.31	20.55	11.91
HOSPITALS	-	0.18	6.86	7.75	36.71	11.21	12.16	-
GENERAL CONTROL	8.01	17.29	9.84	10.17	17.15	7.34	10.92	10.33
POLICE PROTECTION	4.76	3.28	3.07	4.05	2.74	3.48	2.33	7.99
FINANCIAL ADMINISTRATION	2.75	5.00	5.32	6.11	8.70	10.91	6.07	6.15
GENERAL PUBLIC BUILDINGS	8.76	1.35	1.11	2.40	1.62	2.77	4.03	6.58
HEALTH	1.69	3.49	7.96	13.77	3.06	7.82	9.09	4.16
CORRECTION	0.45	0.95	6.22	2.67	5.44	2.13	0.74	1.66
NATURAL RESOURCES	0.96	0.63	0.39	1.14	0.37	0.64	1.84	0.64
PARKS AND RECREATION	1.77	3.41	2.23	2.23	3.43	2.41	1.70	0.25
INTEREST ON GENERAL DEBT	0.49	-	0.31	0.79	0.04	0.31	-	5.24
OTHER AND UNALLOCABLE	5.06	4.58	3.90	5.87	4.26	8.08	4.22	54.26
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	12.06	-	7.73	18.90	0.51	5.12	-	173.01
	Kansas--Continued		Kentucky		Louisiana			
	Sedgwick	Shawnee	Wyandotte	Jefferson	Kenton	Caddo	Calcasieu	Jefferson
GENERAL REVENUE	70.68	63.58	66.92	108.74	125.70	49.12	135.72	322.76
INTERGOVERNMENTAL REVENUE	19.90	16.64	20.01	27.54	53.85	23.97	41.93	60.28
GENERAL REVENUE SHARING	5.53	4.83	6.25	8.58	4.42	5.08	11.44	16.36
TAX REVENUE	40.54	37.92	41.04	49.65	21.95	21.15	40.90	136.77
PROPERTY TAXES ONLY	37.61	35.42	39.65	20.81	16.05	20.69	31.76	61.55
CHARGES AND MISCELLANEOUS	10.24	9.03	5.87	31.54	49.90	4.00	52.89	125.70
GENERAL EXPENDITURE, ALL FUNCTIONS	67.70	66.94	55.33	116.15	158.34	49.45	140.41	298.23
CAPITAL OUTLAY	11.21	18.92	8.39	26.21	89.27	7.78	17.33	65.18
OTHER	56.49	48.03	46.94	89.94	69.26	41.68	123.09	233.05
PUBLIC WELFARE	0.30	2.76	0.46	5.49	0.29	0.27	0.33	0.50
EDUCATION	6.12	5.56	5.42	0.66	-	1.38	0.40	20.88
HIGHWAYS	11.60	14.94	10.45	5.45	5.72	11.63	34.20	38.51
HOSPITALS	3.49	-	1.10	24.83	2.62	-	-	72.86
GENERAL CONTROL	10.10	7.08	8.20	4.61	2.10	3.71	3.40	11.90
POLICE PROTECTION	3.88	3.22	2.62	14.87	3.81	3.64	9.19	22.52
FINANCIAL ADMINISTRATION	4.01	3.62	6.52	1.85	0.37	9.62	12.83	6.32
GENERAL PUBLIC BUILDINGS	2.22	2.80	3.13	10.05	0.33	1.41	3.93	2.36
HEALTH	7.06	3.03	7.07	6.89	3.12	3.05	4.07	4.45
CORRECTION	6.35	7.62	3.04	5.12	3.86	2.91	1.07	3.22
NATURAL RESOURCES	1.95	1.16	0.28	6.06	-	1.57	0.12	13.53
PARKS AND RECREATION	3.37	3.00	2.90	3.60	0.02	1.27	12.42	15.60
INTEREST ON GENERAL DEBT	0.62	0.71	0.58	3.74	11.84	1.86	45.93	24.61
OTHER AND UNALLOCABLE	6.62	11.44	4.13	22.93	124.44	7.69	12.52	60.98
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	20.80	28.23	9.87	59.83	351.45	50.22	886.40	567.49

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	Louisiana--Continued			Maine			Maryland	
	Lafayette	Ouachita	Rapides	Cumberland	Penobscot	York	Anne Arundel	Baltimore
GENERAL REVENUE.	87.62	52.27	107.98	9.14	10.87	8.48	625.89	589.09
INTERGOVERNMENTAL REVENUE.	31.02	28.74	45.33	3.18	3.26	2.46	342.07	197.18
GENERAL REVENUE SHARING.	6.36	5.14	7.30	0.97	1.27	1.07	19.61	18.13
TAX REVENUE.	31.42	16.83	51.46	4.38	5.79	4.49	214.05	308.96
PROPERTY TAXES ONLY.	20.97	11.85	19.06	4.58	5.79	4.49	100.08	183.85
CHARGES AND MISCELLANEOUS.	5.17	6.69	11.18	1.37	1.82	1.54	69.77	82.94
GENERAL EXPENDITURE, ALL FUNCTIONS .	88.79	48.88	116.47	10.39	13.10	10.29	712.23	588.41
CAPITAL OUTLAY	29.19	5.31	26.12	2.12	0.94	0.78	237.90	84.29
OTHER.	59.60	43.57	90.35	8.47	12.17	9.52	474.33	504.11
PUBLIC WELFARE	0.85	0.21	0.25	-	0.27	0.48	33.37	19.18
EDUCATION.	2.49	2.27	15.80	-	-	-	445.16	335.61
HIGHWAYS	17.31	15.01	20.62	0.20	1.36	0.24	20.53	25.08
HOSPITALS.	-	0.22	-	-	-	-	0.58	-
GENERAL CONTROL.	5.64	3.51	7.92	3.18	4.09	4.26	13.14	7.68
POLICE PROTECTION.	4.57	3.78	4.35	2.48	1.26	1.06	25.87	33.58
FINANCIAL ADMINISTRATION	10.50	7.68	9.62	0.16	0.12	0.32	12.12	8.08
GENERAL PUBLIC BUILDINGS	3.95	2.11	13.28	1.55	1.50	0.30	13.61	11.16
HEALTH	2.47	4.72	3.90	0.02	0.11	0.42	5.52	12.02
CORRECTION	2.35	2.15	0.84	1.51	1.00	1.42	1.23	2.25
NATURAL RESOURCES.	3.59	0.21	2.11	0.25	0.24	0.26	27.05	0.16
PARKS AND RECREATION	2.65	0.58	3.07	-	0.14	-	10.35	10.32
INTEREST ON GENERAL DEBT	5.13	0.35	2.22	0.12	0.24	0.08	23.51	19.39
OTHER AND UNALLOCABLE.	27.29	6.05	32.49	1.10	2.78	1.43	80.18	103.90
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	97.43	7.50	67.29	2.25	3.28	0.63	615.70	549.22
	Maryland--Continued			Massachusetts				
	Harford	Montgomery	Prince Georges	Washington	Barnstable	Berkshire ¹	Bristol ¹	Essex
GENERAL REVENUE.	621.74	764.91	603.17	522.75	75.65	18.40	14.69	23.25
INTERGOVERNMENTAL REVENUE.	354.71	238.59	217.62	292.84	5.08	2.58	2.24	2.92
GENERAL REVENUE SHARING.	8.92	8.97	14.89	10.90	3.01	2.26	1.45	1.21
TAX REVENUE.	205.39	440.27	289.29	188.67	49.34	13.43	10.25	17.62
PROPERTY TAXES ONLY.	131.14	272.89	197.09	119.29	48.98	13.07	10.04	17.36
CHARGES AND MISCELLANEOUS.	61.65	86.05	96.26	41.24	21.22	2.39	2.20	2.71
GENERAL EXPENDITURE, ALL FUNCTIONS .	631.37	855.74	646.09	528.68	60.82	17.00	14.55	20.28
CAPITAL OUTLAY	175.14	125.96	73.06	150.97	3.13	0.08	0.70	0.62
OTHER.	456.23	729.78	573.03	377.71	57.69	16.93	13.84	19.65
PUBLIC WELFARE	23.60	13.94	35.04	18.51	0.93	-	-	-
EDUCATION.	478.10	504.24	329.92	410.24	-	-	1.89	3.87
HIGHWAYS	27.02	23.05	19.03	24.67	3.67	3.10	1.04	0.96
HOSPITALS.	-	-	50.56	0.35	12.08	-	-	-
GENERAL CONTROL.	9.32	10.87	9.75	6.41	14.94	5.52	6.79	7.54
POLICE PROTECTION.	9.76	31.70	32.19	2.62	3.31	0.38	0.13	0.11
FINANCIAL ADMINISTRATION	4.75	8.95	6.84	3.73	0.44	0.32	0.25	0.22
GENERAL PUBLIC BUILDINGS	2.75	8.45	10.54	5.86	3.84	0.50	-	1.52
HEALTH	4.62	22.18	7.05	5.12	1.70	0.43	-	-
CORRECTION	3.58	2.81	3.11	2.66	9.41	3.99	3.00	4.24
NATURAL RESOURCES.	0.47	0.37	0.16	0.72	0.87	0.62	0.04	0.04
PARKS AND RECREATION	5.89	40.60	33.84	4.76	1.10	0.12	-	0.01
INTEREST ON GENERAL DEBT	10.12	27.64	19.13	14.18	1.31	0.21	0.17	0.21
OTHER AND UNALLOCABLE.	51.38	167.94	88.92	28.84	7.23	1.82	1.24	1.57
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	548.28	578.41	441.50	290.11	26.44	1.58	2.62	6.46

see footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	Massachusetts--Continued						Michigan	
	Hampden	Hampshire	Middlesex	Norfolk	Plymouth	Worcester	Bay ¹	Berrien ¹
GENERAL REVENUE	23.69	40.63	28.25	24.06	30.35	27.25	133.04	136.30
INTERGOVERNMENTAL REVENUE	2.97	5.56	4.91	3.98	5.45	2.44	64.70	73.23
GENERAL REVENUE SHARING	1.49	1.67	1.52	0.79	1.50	1.84	7.80	3.74
TAX REVENUE	18.27	20.26	17.69	15.50	17.00	16.80	38.44	27.77
PROPERTY TAXES ONLY	18.10	19.95	17.41	15.20	16.70	16.52	37.90	27.03
CHARGES AND MISCELLANEOUS	2.45	14.82	5.66	4.58	7.90	8.02	29.90	35.30
GENERAL EXPENDITURE, ALL FUNCTIONS	30.70	52.49	25.05	21.69	31.13	26.30	129.07	160.72
CAPITAL OUTLAY	12.89	16.38	1.12	2.14	3.39	1.51	36.56	56.31
OTHER	17.82	36.11	23.92	19.55	27.74	24.79	92.51	104.41
PUBLIC WELFARE	-	-	-	-	-	-	23.40	6.90
EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	0.63	1.66	0.93	0.94	1.05	2.60	49.65	20.65
HOSPITALS	-	12.39	3.59	3.58	5.71	4.67	1.70	22.28
GENERAL CONTROL	8.09	20.77	9.81	7.40	7.92	6.45	10.76	12.38
POLICE PROTECTION	0.18	0.28	-	0.09	0.49	0.09	5.59	5.78
FINANCIAL ADMINISTRATION	0.20	2.03	0.15	0.23	0.22	0.24	3.03	1.37
GENERAL PUBLIC BUILDINGS	13.63	0.77	2.60	1.82	4.00	1.74	1.18	3.30
HEALTH	-	-	-	-	-	-	11.16	16.72
CORRECTION	5.82	6.13	4.46	3.03	5.63	5.94	-	5.46
NATURAL RESOURCES	0.65	0.88	0.18	-	0.57	0.39	3.26	0.80
PARKS AND RECREATION	0.24	1.15	0.05	0.76	-	0.05	4.09	0.08
INTEREST ON GENERAL DEBT	0.58	1.88	1.39	0.37	0.37	0.63	2.67	5.96
OTHER AND UNALLOCABLE	0.69	4.55	1.83	1.87	5.18	3.50	12.58	59.05
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	25.59	36.60	26.07	8.39	14.18	14.41	82.11	208.07
Michigan--Continued								
	Calhoun	Genesee	Ingham	Jackson	Kalamazoo	Kent	Macomb	Monroe
GENERAL REVENUE	89.44	172.71	150.32	115.94	93.75	132.31	97.96	155.34
INTERGOVERNMENTAL REVENUE	54.68	94.41	57.27	62.58	53.75	70.90	60.12	72.12
GENERAL REVENUE SHARING	4.31	5.88	6.09	5.47	5.10	4.87	3.93	6.25
TAX REVENUE	27.30	35.76	33.11	27.42	30.24	25.18	25.01	35.48
PROPERTY TAXES ONLY	25.41	34.74	32.12	26.31	28.86	23.84	23.94	32.84
CHARGES AND MISCELLANEOUS	7.45	42.53	59.94	25.94	9.77	36.23	12.82	47.75
GENERAL EXPENDITURE, ALL FUNCTIONS	91.67	165.21	143.84	167.12	89.21	123.32	98.19	113.41
CAPITAL OUTLAY	8.55	52.71	28.91	61.41	7.62	35.50	32.53	10.56
OTHER	83.11	113.51	114.93	105.71	81.59	87.81	65.66	102.85
PUBLIC WELFARE	22.45	12.22	26.76	24.66	5.78	8.05	5.17	5.18
EDUCATION	-	-	-	-	-	-	0.30	-
HIGHWAYS	22.06	24.00	10.89	31.20	18.40	26.98	23.74	29.04
HOSPITALS	-	11.56	38.28	1.40	1.32	18.59	6.22	1.43
GENERAL CONTROL	16.28	12.52	13.51	12.05	9.89	6.33	9.86	15.61
POLICE PROTECTION	7.73	0.73	7.77	4.83	12.61	4.15	4.93	8.54
FINANCIAL ADMINISTRATION	2.35	2.76	1.75	3.35	1.55	1.98	2.78	4

See footnote on at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

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See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	Missouri--Continued					Nebraska		Nevada
	Greene	Jackson	Jefferson	St. Charles	St. Louis	Douglas	Lancaster	Clark
GENERAL REVENUE	32.68	63.34	30.45	40.53	112.08	141.11	105.98	363.30
INTERGOVERNMENTAL REVENUE	6.49	13.94	7.38	7.52	14.01	60.84	29.26	70.76
GENERAL REVENUE SHARING	3.98	5.19	4.04	3.58	6.57	5.19	5.31	11.16
TAX REVENUE	22.02	41.22	18.23	26.02	83.67	44.77	38.34	179.44
PROPERTY TAXES ONLY	20.24	33.87	7.61	23.14	53.29	40.23	32.02	85.79
CHARGES AND MISCELLANEOUS	4.18	8.18	4.84	7.00	14.41	35.49	38.38	113.10
GENERAL EXPENDITURE, ALL FUNCTIONS	26.29	71.02	30.37	42.67	111.24	157.85	88.12	423.14
CAPITAL OUTLAY	1.76	20.21	2.84	12.05	23.44	14.28	10.71	111.27
OTHER	24.52	50.82	27.52	30.62	87.80	143.57	77.42	311.86
PUBLIC WELFARE	1.26	1.02	1.31	1.31	0.42	33.88	15.24	19.39
EDUCATION	-	-	-	-	0.07	0.90	2.22	-
HIGHWAYS	9.18	7.70	9.29	15.63	23.66	9.24	16.75	37.62
HOSPITALS	0.42	19.47	-	-	10.91	32.41	1.13	59.25
GENERAL CONTROL	2.96	8.91	5.12	3.99	7.86	10.65	9.96	20.33
POLICE PROTECTION	3.39	1.89	4.03	9.94	11.21	2.65	5.05	60.84
FINANCIAL ADMINISTRATION	2.96	5.60	2.7	3.27	5.30	14.32	3.98	10.56
GENERAL PUBLIC BUILDINGS	0.97	1.40	1.29	1.16	2.30	4.42	4.69	3.12
HEALTH	0.60	0.52	2.63	0.33	5.16	25.55	12.51	10.70
CORRECTION	1.82	6.86	0.76	0.47	2.76	3.98	5.19	9.15
NATURAL RESOURCES	0.27	0.16	0.28	0.10	-	0.35	0.92	2.93
PARKS AND RECREATION	0.07	5.51	0.16	0.01	10.59	0.73	0.06	32.95
INTEREST ON GENERAL DEBT	-	8.97	0.30	0.23	5.38	4.87	5.55	10.82
OTHER AND UNALLOCABLE	2.39	5.31	2.38	6.23	25.62	17.88	4.87	145.45
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	-	168.37	7.73	1.27	122.13	66.21	110.62	277.51
Nevada--Continued		New Hampshire			New Jersey			
		Washoe	Hillsborough	Rockingham	Atlantic	Bergen	Burlington	Camden ¹
								Cumberland
GENERAL REVENUE	368.90	25.08	34.84	234.58	118.66	117.41	210.15	193.65
INTERGOVERNMENTAL REVENUE	36.50	3.97	11.34	125.24	27.09	45.40	119.33	92.52
GENERAL REVENUE SHARING	8.14	1.77	1.80	6.00	3.07	4.40	8.09	8.46
TAX REVENUE	173.97	10.75	19.02	82.05	60.92	57.13	74.44	77.82
PROPERTY TAXES ONLY	107.31	10.75	19.02	81.25	59.78	56.14	74.41	77.42
CHARGES AND MISCELLANEOUS	158.43	10.46	4.48	27.25	30.64	14.88	16.38	23.31
GENERAL EXPENDITURE, ALL FUNCTIONS	331.22	25.89	32.98	239.33	125.70	125.71	225.50	169.40
CAPITAL OUTLAY	17.39	0.45	2.47	10.92	16.90	3.30	17.69	0.62
OTHER	313.83	25.44	30.51	228.41	108.80	122.42	207.81	168.78
PUBLIC WELFARE	17.20	15.55	19.34	116.58	16.44	39.17	117.92	79.06
EDUCATION	-	-	-	41.37	21.21	29.68	25.18	24.86
HIGHWAYS	14.84	-	-	9.43	6.06	16.89	13.93	7.61
HOSPITALS	133.39	-	-	7.72	27.00	7.97	20.88	12.62
GENERAL CONTROL	22.91	3.49	3.62	12.33	9.87	6.70	9.59	12.96
POLICE PROTECTION	20.69	1.00	2.10	7.05	2.47	2.62	0.91	1.60
FINANCIAL ADMINISTRATION	13.70	0.28	0.08	1.94	1.68	1.49	1.54	1.46
GENERAL PUBLIC BUILDINGS	11.27	1.00	1.40	8.01	3.50	1.64	7.92	1.67
HEALTH	9.32	-	0.05	6.75	2.18	3.63	2.04	4.31
CORRECTION	6.25	2.70	1.20	7.30	3.82	4.48	5.60	5.01
NATURAL RESOURCES	0.39	0.34	0.90	0.51	0.08	0.43	0.23	0.24
PARKS AND RECREATION	23.65	-	-	1.17	7.51	0.10	1.67	0.52
INTEREST ON GENERAL DEBT	11.59	0.51	1.61	3.41	3.57	1.26	2.73	3.63
OTHER AND UNALLOCABLE	46.02	1.02	2.71	15.78	20.32	9.65	15.36	13.85
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	285.11	11.09	17.80	71.31	81.40	28.59	66.77	87.05

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	New Jersey--Continued							
	Essex	Gloucester	Hudson	Morcer	Middlesex	Monmouth	Morris	Ocean
GENERAL REVENUE	302.71	111.01	185.92	193.17	154.31	152.85	121.04	148.13
INTERGOVERNMENTAL REVENUE	170.21	42.65	88.07	76.91	61.12	58.34	25.34	54.50
GENERAL REVENUE SHARING	9.28	5.05	10.63	6.58	5.87	5.72	3.45	4.97
TAX REVENUE	111.09	55.58	77.77	94.18	73.20	74.45	70.57	78.48
PROPERTY TAXES ONLY	109.65	54.80	77.41	93.38	72.54	73.45	69.49	76.51
CHARGES AND MISCELLANEOUS	21.41	12.78	20.08	22.08	19.99	20.05	25.13	15.14
GENERAL EXPENDITURE, ALL FUNCTIONS	302.23	106.87	188.43	202.25	163.99	168.25	123.64	147.73
CAPITAL OUTLAY	17.70	5.89	4.98	17.75	22.51	25.09	11.67	19.63
OTHER	284.52	100.98	183.45	184.51	141.49	143.15	111.98	128.10
PUBLIC WELFARE	143.12	33.22	87.62	66.21	43.01	64.75	26.93	46.58
EDUCATION	38.02	26.38	2.49	44.62	32.86	36.86	23.63	32.83
HIGHWAYS	6.24	10.37	4.73	5.42	11.85	10.05	13.43	16.06
HOSPITALS	40.03	4.95	42.10	19.77	19.19	7.13	6.32	2.54
GENERAL CONTROL	15.62	6.64	12.99	18.25	11.48	6.98	11.17	10.10
POLICE PROTECTION	4.74	1.63	5.37	3.01	1.67	1.25	2.09	2.79
FINANCIAL ADMINISTRATION	1.76	0.89	1.69	1.39	2.87	1.37	1.76	0.64
GENERAL PUBLIC BUILDINGS	3.79	2.79	2.50	6.66	2.52	3.19	5.51	2.79
HEALTH	1.17	3.48	1.08	3.17	4.19	4.74	2.67	5.12
CORRECTION	17.71	2.25	7.28	8.42	7.02	4.90	4.14	3.86
NATURAL RESOURCES	0.17	0.37	-	0.23	0.12	0.77	0.20	0.48
PARKS AND RECREATION	12.16	0.17	2.80	5.74	10.93	9.79	9.18	2.32
INTEREST ON GENERAL DEBT	3.59	0.95	2.30	4.34	2.79	2.38	5.74	0.83
OTHER AND UNALLOCABLE	14.11	12.80	15.48	15.03	13.50	14.08	10.85	20.81
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	82.52	22.41	44.13	89.02	62.97	54.93	126.92	-
New Jersey--Continued				New Mexico	New York			
	Passaic ¹	Somerset	Union	Bernalillo	Albany	Broome	Columbia	Chemung
GENERAL REVENUE	161.13	120.45	133.17	51.15	525.64	295.14	240.61	259.55
INTERGOVERNMENTAL REVENUE	81.26	30.10	43.74	21.40	373.55	133.58	131.59	136.08
GENERAL REVENUE SHARING	8.33	3.54	4.27	9.25	6.39	5.44	8.85	9.04
TAX REVENUE	63.12	78.26	68.42	25.65	132.38	110.82	99.55	104.58
PROPERTY TAXES ONLY	63.12	77.17	67.78	25.32	33.59	44.71	23.25	34.37
CHARGES AND MISCELLANEOUS	16.75	12.09	21.01	4.10	19.71	50.75	9.46	18.89
GENERAL EXPENDITURE, ALL FUNCTIONS	152.73	150.20	143.83	65.11	595.25	317.69	248.79	303.08
CAPITAL OUTLAY	6.28	44.48	13.46	17.89	31.59	43.51	8.26	35.15
OTHER	146.45	105.72	130.36	47.22	563.66	274.18	240.52	267.94
PUBLIC WELFARE	75.31	22.18	37.24	0.02	155.32	144.40	117.45	111.86
EDUCATION	13.63	61.40	20.40	-	8.36	30.71	7.19	12.80
HIGHWAYS	3.36	7.59	5.59	5.44	13.37	18.12	35.10	19.88
HOSPITALS	19.00	5.63	21.15	23.77	1.55	0.63	-	-
GENERAL CONTROL	11.51	9.49	14.98	8.65	9.99	9.66	12.51	12.98
POLICE PROTECTION	2.69	1.38	0.78	5.77	4.05	4.09	5.09	6.32
FINANCIAL ADMINISTRATION	1.06	1.83	1.50	2.42	2.18	2.27	2.78	2.56
GENERAL PUBLIC BUILDINGS	2.85	3.17	4.97	5.03	2.25	5.67	2.63	9.54
HEALTH	1.36	3.98	1.45	1.74	14.95	12.89	12.69	9.95
CORRECTION	3.25	2.15	7.66	1.09	5.86	4.08	4.30	8.46
NATURAL RESOURCES	0.17	3.02	0.18	0.10	1.12	3.35	3.31	2.92
PARKS AND RECREATION	1.89	7.32	15.32	1.40	1.81	9.88	0.80	3.02
INTEREST ON GENERAL DEBT	2.45	7.62	2.48	0.99	112.19	6.77	0.39	6.36
OTHER AND UNALLOCABLE	12.20	13.42	10.13	8.63	262.25	65.16	44.57	96.43
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	52.73	161.77	57.46	14.68	2 220.08	227.63	3.41	149.85

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	New York--Continued							
	Dutchess	Erie	Monroe	Nassau	Niagara	Oneida	Onondaga	Orange
GENERAL REVENUE	222.13	335.94	419.36	459.12	304.10	223.46	362.16	263.29
INTERGOVERNMENTAL REVENUE	131.92	134.43	191.75	174.10	137.64	130.33	168.23	136.83
GENERAL REVENUE SHARING	4.82	10.30	7.31	10.61	12.95	7.81	18.48	8.43
TAX REVENUE	69.94	162.64	152.06	248.56	129.04	58.15	156.53	100.43
PROPERTY TAXES ONLY	68.67	79.04	61.18	151.38	55.48	57.12	68.37	99.03
CHARGES AND MISCELLANEOUS	20.28	38.87	75.55	36.45	37.42	34.98	37.41	26.04
GENERAL EXPENDITURE, ALL FUNCTIONS	227.90	359.10	420.20	462.16	287.59	229.92	394.83	276.08
CAPITAL OUTLAY	45.18	44.65	71.39	63.56	15.60	19.03	71.56	31.22
OTHER	182.72	314.45	348.80	398.59	271.99	210.89	323.27	244.87
PUBLIC WELFARE	71.89	112.86	133.08	104.21	125.99	116.76	129.63	120.88
EDUCATION	64.66	36.48	35.94	21.61	29.80	25.86	31.25	57.00
HIGHWAYS	15.44	16.43	17.19	15.93	12.34	13.75	19.43	12.71
HOSPITALS	-	48.82	31.51	35.91	10.90	14.00	2.60	1.10
GENERAL CONTROL	12.04	9.46	15.65	22.14	11.32	10.25	14.40	13.93
POLICE PROTECTION	4.89	3.44	7.47	70.89	5.42	2.42	7.93	1.98
FINANCIAL ADMINISTRATION	4.78	3.81	4.04	6.91	1.41	3.12	4.01	3.18
GENERAL PUBLIC BUILDINGS	3.42	2.13	3.79	6.45	2.44	4.44	28.45	12.15
HEALTH	19.95	24.52	22.06	21.05	12.32	7.82	30.74	15.64
CORRECTION	5.51	11.02	10.80	11.82	5.65	3.51	10.13	5.46
NATURAL RESOURCES	1.25	0.60	0.64	0.65	1.50	0.93	2.60	1.17
PARKS AND RECREATION	1.47	4.63	7.27	20.54	2.55	0.20	7.43	3.19
INTEREST ON GENERAL DEBT	4.46	7.02	16.46	20.77	1.37	4.69	10.22	5.25
OTHER AND UNALLOCABLE	18.14	77.88	114.30	103.26	64.59	22.16	96.00	22.45
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	95.71	228.74	388.04	520.75	77.08	101.82	376.99	114.47
Item	New York--Continued							
	Oswego	Rensselaer	Rockland	St. Lawrence	Saratoga	Schenectady	Steuben	Suffolk
GENERAL REVENUE	210.28	366.69	307.30	218.95	130.24	192.84	201.90	359.65
INTERGOVERNMENTAL REVENUE	106.54	267.63	144.54	128.65	68.81	93.45	106.24	167.98
GENERAL REVENUE SHARING	9.63	7.37	5.67	8.45	4.09	5.24	9.88	10.95
TAX REVENUE	86.64	65.61	108.46	77.50	47.78	72.79	80.84	157.48
PROPERTY TAXES ONLY	85.25	31.68	107.32	13.37	44.98	71.59	9.38	74.62
CHARGES AND MISCELLANEOUS	17.10	33.45	54.30	12.79	13.64	26.61	14.81	34.19
GENERAL EXPENDITURE, ALL FUNCTIONS	202.30	396.12	390.89	250.07	152.84	194.11	209.68	380.20
CAPITAL OUTLAY	5.83	157.51	61.50	35.65	20.83	5.74	20.96	73.87
OTHER	196.47	238.61	329.38	214.42	132.01	188.37	188.73	306.33
PUBLIC WELFARE	90.09	95.23	140.15	130.39	56.79	95.25	82.61	123.08
EDUCATION	3.41	74.60	50.83	1.76	7.63	17.08	4.41	19.70
HIGHWAYS	34.34	15.85	15.45	43.80	20.18	14.59	56.72	16.86
HOSPITALS	-	0.90	9.90	-	0.78	12.53	1.08	0.48
GENERAL CONTROL	13.00	11.42	18.51	11.44	8.36	11.18	14.53	16.32
POLICE PROTECTION	4.43	2.38	5.02	2.54	2.76	0.74	3.23	59.31
FINANCIAL ADMINISTRATION	2.84	3.13	4.00	1.20	2.01	2.56	5.61	5.11
GENERAL PUBLIC BUILDINGS	2.18	2.97	9.75	13.86	1.61	1.99	2.15	12.69
HEALTH	27.14	15.47	76.54	8.87	10.69	6.44	8.90	16.53
CORRECTION	2.34	6.97	11.35	3.19	1.81	4.20	5.39	7.93
NATURAL RESOURCES	0.34	1.53	2.86	2.46	1.07	0.74	5.80	1.54
PARKS AND RECREATION	2.25	2.09	1.22	0.18	1.21	1.53	0.50	10.90
INTEREST ON GENERAL DEBT	1.26	2.02	12.21	-	1.42	1.31	1.05	12.55
OTHER AND UNALLOCABLE	18.66	161.56	33.09	30.37	36.49	23.94	17.72	77.20
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	22.83	157.50	270.56	107.26	57.09	28.46	53.90	451.85

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	New York--Continued		North Carolina					
	Ulster	Westchester	Buncombe	Cumberland	Durham	Forsyth	Gaston	Guilford
GENERAL REVENUE.	254.50	331.61	427.22	450.73	455.67	388.25	362.22	387.44
INTERGOVERNMENTAL REVENUE.	133.10	167.25	269.93	297.44	258.30	233.95	229.45	230.32
GENERAL REVENUE SHARING.	12.40	4.13	10.91	13.86	9.14	7.57	11.09	8.25
TAX REVENUE.	97.25	124.78	118.97	92.25	157.15	114.45	95.77	127.31
PROPERTY TAXES ONLY.	67.40	99.63	89.76	69.92	120.82	85.33	75.32	96.52
CHARGES AND MISCELLANEOUS.	24.16	39.58	38.31	61.07	40.22	39.85	37.01	29.81
GENERAL EXPENDITURE, ALL FUNCTIONS .	243.39	378.71	385.97	402.29	467.91	466.40	342.52	407.68
CAPITAL OUTLAY	14.59	39.11	44.13	47.79	88.10	97.76	13.96	44.27
OTHER.	228.80	339.59	341.85	354.50	379.82	368.64	328.57	363.42
PUBLIC WELFARE	99.36	183.76	42.80	44.77	74.03	70.68	29.82	48.14
EDUCATION.	38.00	11.18	264.92	291.46	254.44	323.87	240.08	275.85
HIGHWAYS	31.57	3.05	-	-	-	-	-	-
HOSPITALS.	-	23.87	3.82	3.92	60.49	-	-	-
GENERAL CONTROL.	12.37	10.55	3.61	2.33	2.49	7.08	2.81	4.63
POLICE PROTECTION.	3.33	5.76	5.76	10.88	4.62	6.55	8.62	5.57
FINANCIAL ADMINISTRATION	3.98	3.18	4.54	2.37	2.16	5.41	3.36	4.88
GENERAL PUBLIC BUILDINGS	2.82	5.45	2.65	3.73	2.45	0.97	2.86	2.14
HEALTH	14.76	27.30	19.01	11.61	25.66	12.96	17.73	23.46
CORRECTION	4.95	8.74	2.73	1.23	1.68	1.80	0.68	3.81
NATURAL RESOURCES.	1.40	0.25	0.91	0.60	0.47	1.29	0.46	0.48
PARKS AND RECREATION	1.18	15.55	1.23	0.39	0.19	0.83	0.57	-
INTEREST ON GENERAL DEBT	2.54	4.78	3.43	5.28	8.74	6.29	11.30	5.24
OTHER AND UNALLOCABLE.	27.13	75.29	30.58	23.52	30.47	28.69	24.21	33.49
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	52.19	86.64	85.95	112.24	240.21	128.06	200.94	177.16
	North Carolina--Continued		Ohio					
	Mecklenburg	Wake	Allen	Ashtabula ¹	Butler	Clark	Clermont	Columbiana ¹
GENERAL REVENUE.	487.82	400.38	125.38	80.34	73.50	98.53	101.44	62.02
INTERGOVERNMENTAL REVENUE.	286.46	233.30	56.77	40.89	34.74	45.04	49.17	34.44
GENERAL REVENUE SHARING.	7.22	4.65	6.08	4.89	2.86	3.77	4.00	4.91
TAX REVENUE.	162.85	132.43	33.61	20.03	18.04	35.56	25.24	16.95
PROPERTY TAXES ONLY.	131.46	98.71	13.55	17.07	11.92	23.48	20.08	15.00
CHARGES AND MISCELLANEOUS.	38.51	34.66	34.99	19.42	20.72	17.92	27.04	10.63
GENERAL EXPENDITURE, ALL FUNCTIONS .	501.80	445.88	126.69	74.72	67.31	86.33	93.99	55.00
CAPITAL OUTLAY	41.31	79.20	42.13	5.25	4.87	8.60	26.13	3.32
OTHER.	460.49	366.68	84.56	69.48	62.44	77.74	67.86	51.69
PUBLIC WELFARE	80.16	64.12	18.32	20.85	19.83	22.11	16.28	14.12
EDUCATION.	311.92	306.36	4.78	3.66	1.87	2.80	4.44	1.75
HIGHWAYS	-	-	21.63	14.96	10.78	12.33	14.14	14.08
HOSPITALS.	10.54	5.15	0.51	0.12	0.21	-	5.18	0.07
GENERAL CONTROL.	7.16	3.23	9.81	6.54	6.10	6.72	7.06	5.17
POLICE PROTECTION.	6.91	3.30	4.32	3.00	2.13	3.64	2.39	3.54
FINANCIAL ADMINISTRATION	5.86	1.73	2.89	3.30	3.27	2.72	2.36	3.40
GENERAL PUBLIC BUILDINGS	4.52	4.77	15.12	1.64	1.50	2.13	2.03	1.18
HEALTH	23.00	17.33	9.23	8.72	8.41	16.37	11.59	3.49
CORRECTION	3.03	0.60	0.04	0.50	0.81	-	-	0.80
NATURAL RESOURCES.	5.76	2.27	0.73	0.50	0.63	0.53	0.56	0.59
PARKS AND RECREATION	2.38	-	-	-	-	-	-	-
INTEREST ON GENERAL DEBT	11.04	5.84	4.00	1.14	1.04	3.01	6.31	0.45
OTHER AND UNALLOCABLE.	29.51	31.20	35.32	9.66	10.73	13.97	21.63	6.36
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	260.28	169.06	63.18	28.65	35.10	56.50	285.54	8.84

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

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See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	Oklahoma--Continued		Oregon					
	Oklahoma	Tulsa	Clackamas	Jackson	Lane	Marion	Multnomah	Washington
GENERAL REVENUE.	55.33	64.93	92.55	233.58	196.15	93.99	120.12	155.38
INTERGOVERNMENTAL REVENUE.	14.37	17.72	62.29	189.92	157.87	49.83	44.89	98.00
GENERAL REVENUE SHARING.	3.79	5.96	3.24	1.32	4.40	6.91	11.14	5.23
TAX REVENUE.	32.65	41.77	18.09	8.20	19.25	23.44	55.70	27.93
PROPERTY TAXES ONLY.	32.55	41.56	13.96	7.23	15.68	21.76	53.80	21.27
CHARGES AND MISCELLANEOUS.	8.31	5.43	12.18	35.46	19.03	20.72	19.53	29.45
GENERAL EXPENDITURE, ALL FUNCTIONS .	58.46	63.32	126.17	152.78	158.96	81.43	127.28	203.65
CAPITAL OUTLAY	12.70	10.27	19.69	14.00	35.01	8.91	15.39	114.17
OTHER.	45.75	53.05	106.48	138.78	123.95	72.52	111.90	89.48
PUBLIC WELFARE	1.90	2.81	-	5.88	5.81	0.50	3.08	0.39
EDUCATION.	6.83	8.87	11.50	7.62	12.67	4.66	2.66	2.11
HIGHWAYS	15.46	10.89	30.47	43.23	51.55	23.77	12.80	14.50
HOSPITALS.	-	-	-	-	-	-	4.57	-
GENERAL CONTROL.	5.02	5.68	16.07	14.81	16.18	11.16	19.94	10.42
POLICE PROTECTION.	1.35	3.10	9.07	9.14	10.00	8.20	11.83	8.06
FINANCIAL ADMINISTRATION	2.52	5.79	9.85	7.59	19.60	5.42	9.96	6.55
GENERAL PUBLIC BUILDINGS	3.64	1.66	0.15	2.65	6.32	9.28	3.48	6.23
HEALTH	3.23	9.51	5.02	10.73	10.53	7.23	16.77	4.75
CORRECTION	1.89	0.25	2.57	2.31	4.50	7.40	10.46	5.80
NATURAL RESOURCES.	0.21	0.20	0.71	5.86	0.54	0.68	1.60	0.53
PARKS AND RECREATION	-	3.42	1.12	7.34	7.15	1.34	6.73	0.24
INTEREST ON GENERAL DEBT	1.95	1.45	1.54	0.21	-	-	0.13	6.36
OTHER AND UNALLOCABLE.	14.45	9.70	38.11	35.44	14.10	1.79	23.27	137.70
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	43.10	37.06	62.24	4.78	-	-	5.06	117.18
Pennsylvania								
	Allegheny	Beaver	Berks	Blair	Bucks	Butler	Cambria	Centre
GENERAL REVENUE.	131.38	80.61	66.95	52.24	77.70	59.83	61.99	52.38
INTERGOVERNMENTAL REVENUE.	62.22	38.11	32.58	25.56	29.06	21.05	21.05	22.56
GENERAL REVENUE SHARING.	9.01	6.67	3.91	5.29	6.11	4.93	6.87	5.40
TAX REVENUE.	47.21	28.73	20.46	18.04	36.81	18.64	27.66	19.41
PROPERTY TAXES ONLY.	47.21	28.60	20.46	17.68	36.49	15.69	27.61	17.11
CHARGES AND MISCELLANEOUS.	21.95	13.78	13.91	8.65	11.83	20.15	13.28	10.42
GENERAL EXPENDITURE, ALL FUNCTIONS .	134.03	80.02	66.57	52.97	74.13	62.06	74.76	49.01
CAPITAL OUTLAY	20.88	12.29	12.88	9.77	10.64	3.01	22.97	0.81
OTHER.	113.15	67.73	53.69	43.20	63.50	59.04	51.79	48.20
PUBLIC WELFARE	7.94	1.62	21.13	21.26	10.12	13.40	36.54	17.60
EDUCATION.	7.67	0.04	-	-	4.54	3.86	-	-
HIGHWAYS	7.76	1.43	2.02	2.58	1.01	1.58	3.13	1.59
HOSPITALS.	9.49	33.24	5.74	0.11	-	-	-	1.02
GENERAL CONTROL.	10.38	9.77	7.34	4.86	9.35	6.17	5.41	9.72
POLICE PROTECTION.	3.24	3.20	0.39	0.18	0.26	0.52	0.16	0.77
FINANCIAL ADMINISTRATION	4.40	3.12	1.69					

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	Pennsylvania--Continued							
	Chester	Cumberland	Dauphin	Delaware	Erie	Fayette	Franklin	Lackawanna
GENERAL REVENUE	66.68	54.73	102.62	83.15	79.01	39.60	51.84	68.53
INTERGOVERNMENTAL REVENUE	23.59	21.03	56.98	33.34	44.16	16.32	21.94	30.20
GENERAL REVENUE SHARING	4.25	3.21	5.30	5.30	6.00	7.02	6.12	7.82
TAX REVENUE	31.40	23.11	32.12	40.33	26.74	16.51	22.75	26.22
PROPERTY TAXES ONLY	30.25	19.89	26.91	40.33	26.71	15.28	21.20	26.05
CHARGES AND MISCELLANEOUS	9.68	10.59	13.52	9.48	8.11	6.77	7.16	12.11
GENERAL EXPENDITURE, ALL FUNCTIONS	67.65	52.02	117.24	81.15	81.81	37.09	49.22	72.58
CAPITAL OUTLAY	6.28	3.37	19.20	9.19	7.48	2.77	6.54	13.40
OTHER	61.37	48.65	98.04	71.96	74.34	34.32	42.68	59.18
PUBLIC WELFARE	16.79	18.05	26.84	24.41	23.65	6.12	14.60	23.60
EDUCATION	-	-	-	-	-	0.64	-	-
HIGHWAYS	1.81	1.80	2.96	1.77	2.55	1.84	2.35	5.51
HOSPITALS	0.14	0.12	0.24	0.46	-	0.03	0.19	0.83
GENERAL CONTROL	11.58	5.53	14.52	11.59	8.65	5.80	6.38	7.71
POLICE PROTECTION	0.32	0.11	0.16	0.61	0.23	0.16	0.12	0.12
FINANCIAL ADMINISTRATION	3.12	3.83	2.26	2.76	2.49	2.77	2.12	8.40
GENERAL PUBLIC BUILDINGS	1.25	1.32	1.66	2.65	7.98	1.12	0.59	1.95
HEALTH	9.51	8.94	8.35	7.56	19.06	0.68	5.04	1.25
CORRECTION	7.20	4.46	10.28	8.04	8.34	2.44	8.47	3.40
NATURAL RESOURCES	0.10	0.53	0.17	0.09	0.20	0.99	0.59	0.10
PARKS AND RECREATION	1.10	-	0.22	1.74	0.80	0.21	0.01	3.17
INTEREST ON GENERAL DEBT	0.87	0.31	0.42	2.13	0.92	0.57	0.14	2.91
OTHER AND UNALLOCABLE	13.85	7.02	49.15	17.32	6.94	13.71	8.62	13.61
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	22.58	34.34	51.85	50.75	35.60	13.03	2.57	62.91
Item	Pennsylvania--Continued							
	Lancaster	Lawrence	Lebanon	Lehigh	Luzerne	Lycoming	Mercer	Montgomery
GENERAL REVENUE	47.39	42.95	74.79	80.05	52.29	69.11	50.11	70.41
INTERGOVERNMENTAL REVENUE	20.32	18.63	24.15	26.88	23.21	29.15	23.64	26.05
GENERAL REVENUE SHARING	3.70	4.81	6.23	5.21	6.82	6.03	5.32	2.75
TAX REVENUE	17.17	17.51	34.27	38.81	21.19	26.24	18.74	33.68
PROPERTY TAXES ONLY	17.15	17.09	34.14	38.48	21.06	24.16	15.86	33.47
CHARGES AND MISCELLANEOUS	9.91	6.81	16.36	14.35	7.90	13.72	7.72	10.68
GENERAL EXPENDITURE, ALL FUNCTIONS	48.91	40.30	83.75	106.84	51.39	64.95	54.04	71.01
CAPITAL OUTLAY	5.73	3.45	18.21	36.23	1.43	0.96	2.12	3.78
OTHER	43.18	36.85	65.54	70.61	49.97	63.99	51.92	67.23
PUBLIC WELFARE	14.86	7.41	51.54	47.10	12.92	18.91	18.37	24.12
EDUCATION	-	-	-	-	1.58	-	-	3.34
HIGHWAYS	1.97	2.36	1.42	1.41	3.56	4.03	3.10	1.83
HOSPITALS	0.05	-	-	0.44	0.07	-	-	0.63
GENERAL CONTROL	6.61	7.97	7.48	7.34	5.99	9.15	7.95	10.91
POLICE PROTECTION	0.16	0.14	0.08	0.10	0.15	0.09	0.22	0.21
FINANCIAL ADMINISTRATION	2.44	2.29	3.24	3.98	4.09	4.14	3.34	3.14
GENERAL PUBLIC BUILDINGS	2.26	1.57	1.88	2.12	1.34	1.75	1.87	2.07
HEALTH	7.60	5.13	1.98	8.27	0.02	7.02	6.96	10.17
CORRECTION	5.29	2.42	4.17	5.16	3.57	5.49	3.58	5.12
NATURAL RESOURCES	0.24	0.31	0.69	1.02	2.13	0.57	1.30	0.09
PARKS AND RECREATION	0.99	0.04	0.44	9.28	0.35	0.25	0.05	1.15
INTEREST ON GENERAL DEBT	0.73	0.08	2.10	2.68	0.78	1.64	0.12	1.27
OTHER AND UNALLOCABLE	5.70	10.59	8.75	17.94	14.82	11.91	7.17	16.96
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	28.93	2.42	51.60	90.82	14.51	24.60	3.31	27.66

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	Pennsylvania--Continued					South Carolina		
	Northampton	Schuylkill	Washington	Westmoreland	York	Anderson	Charleston	Greenville
GENERAL REVENUE	75.32	71.00	60.10	52.88	45.16	51.76	109.60	94.26
INTERGOVERNMENTAL REVENUE	28.33	32.12	29.88	25.03	15.35	33.11	35.47	47.86
GENERAL REVENUE SHARING	6.43	10.27	6.18	5.22	3.26	6.06	15.67	12.18
TAX REVENUE	34.30	24.91	21.95	21.02	20.58	11.72	40.98	34.02
PROPERTY TAXES ONLY	33.81	23.15	21.74	20.93	17.60	11.66	39.21	32.34
CHARGES AND MISCELLANEOUS	12.70	13.98	8.26	6.83	9.23	6.91	33.15	12.39
GENERAL EXPENDITURE, ALL FUNCTIONS	80.78	70.01	57.18	57.11	44.32	43.24	105.81	99.98
CAPITAL OUTLAY	19.71	1.89	12.32	12.07	5.38	6.06	19.75	26.13
OTHER	61.07	68.12	44.87	45.04	38.94	37.18	86.06	73.84
PUBLIC WELFARE	43.40	23.05	10.49	22.35	18.58	2.09	1.29	3.29
EDUCATION	0.02	-	-	2.20	-	1.43	1.02	2.79
HIGHWAYS	1.68	4.03	4.06	1.95	2.36	6.99	6.58	13.60
HOSPITALS	0.50	-	-	-	-	1.39	26.11	2.94
GENERAL CONTROL	7.54	7.63	7.86	7.05	6.40	6.75	10.17	7.15
POLICE PROTECTION	0.11	0.16	0.15	0.18	0.21	6.58	11.25	23.44
FINANCIAL ADMINISTRATION	2.98	3.86	3.87	2.38	2.35	1.64	6.40	4.11
GENERAL PUBLIC BUILDINGS	1.03	1.55	1.58	0.95	0.69	1.71	7.21	1.63
HEALTH	6.44	5.99	0.61	5.70	0.75	3.20	8.69	6.57
CORRECTION	6.49	5.23	3.29	1.93	4.39	0.85	2.86	1.80
NATURAL RESOURCES	0.24	0.70	0.38	0.55	0.17	0.04	1.53	0.04
PARKS AND RECREATION	0.09	0.11	0.69	1.48	1.39	0.56	1.98	3.76
INTEREST ON GENERAL DEBT	1.92	0.85	1.94	0.73	0.28	0.61	6.45	6.30
OTHER AND UNALLOCABLE	8.35	16.74	17.28	9.65	6.74	9.42	14.27	22.56
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	39.93	6.58	43.98	38.43	8.34	11.79	111.49	131.18
South Carolina--Continued					Tennessee			Texas
	Lexington	Richland	Spartanburg	Hamilton ¹	Knox	Shelby	Sullivan ¹	Bell
GENERAL REVENUE	151.67	140.63	174.96	341.19	225.38	267.08	204.16	37.28
INTERGOVERNMENTAL REVENUE	37.68	33.23	38.94	68.81	67.07	57.17	63.57	12.13
GENERAL REVENUE SHARING	11.30	10.15	10.62	9.76	6.06	14.90	8.62	4.04
TAX REVENUE	39.58	25.94	20.10	147.16	140.91	163.39	127.52	15.00
PROPERTY TAXES ONLY	37.08	24.40	19.45	87.29	82.10	104.93	80.77	12.62
CHARGES AND MISCELLANEOUS	74.42	81.46	115.92	125.23	17.39	46.53	13.08	10.15
GENERAL EXPENDITURE, ALL FUNCTIONS	203.39	135.20	173.21	325.46	249.01	256.88	203.04	33.84
CAPITAL OUTLAY	73.72	16.83	14.14	54.45	49.86	32.07	18.36	10.76
OTHER	129.67	118.36	159.06	271.01	199.16	224.81	184.67	23.09
PUBLIC WELFARE	0.23	0.69	9.23	10.87	16.14	1.00	1.67	0.98
EDUCATION	6.33	1.32	1.98	133.67	169.17	93.39	132.22	0.01
HIGHWAYS	25.45	1.12	10.52	9.59	11.05	20.08	21.03	14.53
HOSPITALS	69.98	71.24	84.07	89.85	-	56.06	-	-
GENERAL CONTROL	15.57	11.06	13.28	10.22	14.16	10.43	4.39	5.71
POLICE PROTECTION	11.64	7.32	5.87	5.85	3.28	3.76	4.79	1.89
FINANCIAL ADMINISTRATION	3.97	7.35	2.28	2.25	4.16	4.39	2.68	3.00
GENERAL PUBLIC BUILDINGS	10.10	1.56	1.92	2.43	0.97	1.51	0.66	2.26
HEALTH	3.35	4.25	4.99	6.28	4.89	11.19	4.77	0.83
CORRECTION	10.40	2.03	0.80	0.90	1.38	9.80	1.01	3.20
NATURAL RESOURCES	0.18	2.15	0.16	0.16	0.15	1.09	0.16	0.19
PARKS AND RECREATION	5.90	4.16	-	0.43	1.40	3.52	0.62	-
INTEREST ON GENERAL DEBT	8.46	5.95	22.04	4.54	9.27	2.35	3.16	0.29
OTHER AND UNALLOCABLE	31.84	15.01	16.06	48.46	13.00	38.32	25.87	0.98
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	175.06	121.09	485.35	133.61	213.74	62.11	59.60	7.65

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	Texas--Continued							
	Bexar	Brazoria	Cameron	Dallas	El Paso	Galveston	Harris	Hidalgo
GENERAL REVENUE	61.74	106.58	46.57	77.22	62.40	101.32	81.94	40.23
INTERGOVERNMENTAL REVENUE	10.73	16.61	12.43	15.66	9.67	11.60	10.77	13.33
GENERAL REVENUE SHARING	3.75	8.55	7.05	2.98	3.64	6.10	4.12	9.59
TAX REVENUE	33.69	77.18	20.49	43.72	21.38	34.59	55.59	21.96
PROPERTY TAXES ONLY	31.32	70.53	17.09	40.63	18.38	30.99	52.57	18.82
CHARGES AND MISCELLANEOUS	17.32	12.80	13.65	17.83	31.35	55.13	15.58	4.94
GENERAL EXPENDITURE, ALL FUNCTIONS	62.06	83.58	37.86	87.53	57.90	114.37	81.59	39.48
CAPITAL OUTLAY	8.56	15.66	6.32	19.49	2.90	17.02	15.69	11.70
OTHER	53.50	67.91	31.54	68.04	55.00	97.35	65.90	27.77
PUBLIC WELFARE	0.94	0.90	1.31	1.76	1.41	3.18	2.77	2.09
EDUCATION	-	-	-	-	0.10	-	0.04	(2)
HIGHWAYS	6.16	44.84	7.36	17.74	2.34	15.47	11.94	12.88
HOSPITALS	31.13	0.24	-	30.39	32.45	42.72	24.02	-
GENERAL CONTROL	5.31	7.47	5.18	10.05	5.17	8.52	9.21	4.43
POLICE PROTECTION	2.72	6.46	3.17	4.09	2.08	4.79	3.68	1.84
FINANCIAL ADMINISTRATION	3.38	5.79	4.64	5.33	2.85	6.15	6.47	4.10
GENERAL PUBLIC BUILDINGS	1.05	1.55	3.29	1.28	1.79	3.85	3.71	1.16
HEALTH	0.32	3.20	3.78	1.78	1.55	3.12	3.06	2.84
CORRECTION	5.43	1.28	3.21	5.10	4.01	1.80	4.80	3.53
NATURAL RESOURCES	1.35	0.80	0.74	0.10	0.11	8.53	3.53	0.29
PARKS AND RECREATION	1.35	0.41	1.41	-	1.26	2.27	2.65	1.22
INTEREST ON GENERAL DEBT	0.97	2.82	1.39	4.79	0.49	6.83	3.02	2.52
OTHER AND UNALLOCABLE	1.95	7.83	2.39	5.12	2.31	7.16	2.68	2.57
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	28.30	63.95	35.46	102.45	12.86	172.59	91.10	50.94
Texas--Continued								
	Jefferson	Lubbock	McLennan	Nueces	Smith	Tarrant	Taylor	Travis
GENERAL REVENUE	45.59	42.35	43.56	152.52	34.68	66.27	27.30	37.67
INTERGOVERNMENTAL REVENUE	7.62	6.03	16.46	18.89	5.53	15.56	5.37	3.97
GENERAL REVENUE SHARING	5.05	3.14	4.77	7.65	3.71	3.16	4.50	3.02
TAX REVENUE	29.63	29.77	19.18	51.63	21.56	35.86	15.79	25.95
PROPERTY TAXES ONLY	25.67	26.69	16.24	47.36	18.58	32.79	12.18	22.86
CHARGES AND MISCELLANEOUS	8.35	6.55	7.93	82.01	7.58	14.86	6.14	7.75
GENERAL EXPENDITURE, ALL FUNCTIONS	41.79	27.54	41.24	137.41	30.54	68.99	27.37	33.46
CAPITAL OUTLAY	2.03	5.62	3.15	21.22	2.03	12.85	3.84	3.39
OTHER	39.76	21.92	38.08	116.19	28.51	56.15	23.53	30.07
PUBLIC WELFARE	1.66	0.73	1.56	2.40	0.39	2.92	1.37	1.94
EDUCATION	-	-	-	-	-	(2)	0.01	(2)
HIGHWAYS	9.43	4.69	11.22	9.15	9.86	9.80	5.18	8.68
HOSPITALS	0.33	-	-	79.27	-	31.87	-	-
GENERAL CONTROL	8.44	4.86	4.52	15.62	4.72	7.44	6.04	6.68
POLICE PROTECTION	4.19	2.39	3.33	2.82	3.14	2.38	2.31	3.22
FINANCIAL ADMINISTRATION	3.56	2.88	3.36	3.94	3.41	3.93	3.22	3.20
GENERAL PUBLIC BUILDINGS	2.57	1.91	0.91	8.81	0.94	0.86	3.36	1.26
HEALTH	1.89	0.78	2.16	1.26	0.99	0.36	0.51	0.53
CORRECTION	1.15	1.72	1.02	3.11	1.29	3.18	2.28	4.69
NATURAL RESOURCES	0.24	0.19	0.19	0.40	0.51	0.13	0.28	0.24
PARKS AND RECREATION	-	0.31	-	1.49	-	1.07	-	0.14
INTEREST ON GENERAL DEBT	0.79	0.01	-	2.79	1.51	0.67	1.64	0.57
OTHER AND UNALLOCABLE	7.52	7.08	12.97	6.36	3.78	4.40	1.16	2.31
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	18.88	-	-	83.95	38.01	30.52	41.53	13.80

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	Texas-- Continued	Utah				Vermont	Virginia	
	Wichita	Davis	Salt Lake	Utah	Weber	Chittenden	Arlington	Fairfax
GENERAL REVENUE.	31.01	49.90	104.45	34.40	77.31	1.61	692.67	684.70
INTERGOVERNMENTAL REVENUE.	5.28	14.33	36.29	13.65	27.77	0.22	205.39	224.86
GENERAL REVENUE SHARING.	4.07	4.84	14.28	9.59	6.67	0.14	10.89	12.13
TAX REVENUE.	21.50	17.76	54.50	16.01	29.27	1.39	425.49	373.76
PROPERTY TAXES ONLY.	17.31	16.73	46.11	14.23	27.53	1.39	323.70	287.32
CHARGES AND MISCELLANEOUS.	4.23	17.81	13.66	4.75	20.27	-	61.80	86.08
GENERAL EXPENDITURE, ALL FUNCTIONS .	24.62	43.90	101.26	35.88	75.62	0.82	745.51	752.49
CAPITAL OUTLAY	1.13	9.86	14.95	11.32	5.63	0.07	79.71	139.66
OTHER.	23.49	34.03	86.31	24.56	69.99	0.75	665.80	612.83
PUBLIC WELFARE	1.88	0.25	5.50	0.62	1.15	-	41.28	27.66
EDUCATION.	-	-	-	-	-	-	285.20	383.93
HIGHWAYS	5.13	3.17	9.69	4.80	5.15	-	36.22	2.16
HOSPITALS.	1.33	0.17	-	-	13.41	-	-	26.37
GENERAL CONTROL.	3.53	3.69	7.49	4.41	5.90	0.59	23.62	18.22
POLICE PROTECTION.	2.64	3.78	7.99	1.68	3.36	-	48.62	25.74
FINANCIAL ADMINISTRATION	2.73	2.50	4.52	2.69	4.70	0.03	11.37	10.29
GENERAL PUBLIC BUILDINGS	0.84	2.01	7.35	7.22	1.67	0.16	8.15	3.35
HEALTH	0.79	3.55	13.47	4.41	13.21	--	20.40	7.58
CORRECTION	2.10	0.77	3.14	0.93	2.71	-	10.69	2.31
NATURAL RESOURCES.	0.31	0.68	4.02	0.32	0.57	-	0.49	0.39
PARKS AND RECREATION	-	2.77	7.91	0.03	1.71	-	38.89	18.06
INTEREST ON GENERAL DEBT	0.85	2.72	0.81	0.06	0.18	-	36.25	34.10
OTHER AND UNALLOCABLE.	2.49	17.85	29.36	8.73	21.92	0.04	183.34	192.32
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	19.59	52.60	20.98	0.81	4.93	9.85	928.33	945.49
	Virginia--Continued		Washington					
	Henrico	Prince William	Clark	King	Kitsap	Pierce	Snohomish	Spokane
GENERAL REVENUE.	499.97	508.29	120.76	120.36	97.39	86.44	109.32	116.76
INTERGOVERNMENTAL REVENUE.	153.85	200.75	50.18	33.08	32.04	30.45	31.42	33.36
GENERAL REVENUE SHARING.	7.43	9.38	6.61	5.73	3.28	7.03	7.77	6.95
TAX REVENUE.	267.48	258.75	55.40	61.11	54.54	44.55	52.11	43.53
PROPERTY TAXES ONLY.	154.97	209.43	33.91	43.78	35.46	29.69	34.92	25.32
CHARGES AND MISCELLANEOUS.	78.64	48.78	15.18	26.17	10.80	11.43	25.78	39.86
GENERAL EXPENDITURE, ALL FUNCTIONS .	403.89	528.28	125.83	142.90	109.65	80.08	113.78	106.78
CAPITAL OUTLAY	42.54	87.14	26.56	29.61	6.27	8.68	25.96	15.94
OTHER.	361.35	441.15	99.27	113.30	103.38	71.39	87.82	90.85
PUBLIC WELFARE	7.73	36.32	-	0.14	-	2.77	0.57	0.29
EDUCATION.	221.59	336.13	11.18	9.69	11.59	7.14	10.30	8.38
HIGHWAYS	30.96	0.33	31.06	20.89	25.51	18.50	24.82	28.89
HOSPITALS.	-	0.01	-	19.10	-	-	0.78	0.97
GENERAL CONTROL.	8.67	9.53	10.04	14.01	10.82	8.16	13.36	8.52
POLICE PROTECTION.	25.09	19.81	10.79	9.02	9.58	7.84	12.49	8.30
FINANCIAL ADMINISTRATION	11.48	12.05	9.07	8.74	10.48	9.04	10.11	5.49
GENERAL PUBLIC BUILDINGS	11.29	3.16	2.04	1.69	5.56	2.33	5.27	4.24
HEALTH	2.11	8.19	11.17	9.55	8.95	6.44	8.81	9.19
CORRECTION	2.06	3.06	5.29	3.94	3.60	3.23	4.09	5.24
NATURAL RESOURCES.	1.72	1.94	2.20	1.13	1.77	2.06	2.88	1.30
PARKS AND RECREATION	3.91	12.32	4.70	18.48	2.28	1.89	6.02	5.77
INTEREST ON GENERAL DEBT	17.06	29.13	-	12.46	1.38	0.85	2.61	4.77
OTHER AND UNALLOCABLE.	60.23	56.29	28.28	14.06	18.12	9.81	11.64	15.43
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	359.92	756.24	-	216.42	39.16	16.98	53.47	81.83

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1974-75—Continued

Item	Washington-- Continued	West Virginia			Wisconsin			
	Yakima	Cabell	Kanawha	Brown	Dane	Kenosha	Marathon	
GENERAL REVENUE.	95.67	50.17	53.43	188.65	153.07	152.05	207.72	
INTERGOVERNMENTAL REVENUE.	40.89	20.75	13.94	122.44	101.67	83.61	113.78	
GENERAL REVENUE SHARING.	8.86	6.99	9.53	11.48	6.93	10.07	9.93	
TAX REVENUE.	38.76	19.77	30.08	38.37	35.41	36.75	40.11	
PROPERTY TAXES ONLY.	24.52	19.48	30.08	38.17	35.15	36.65	40.00	
CHARGES AND MISCELLANEOUS.	16.03	9.64	9.40	27.84	15.99	31.70	53.83	
GENERAL EXPENDITURE, ALL FUNCTIONS .	91.13	56.52	47.73	155.58	161.36	142.78	181.13	
CAPITAL OUTLAY	12.14	1.77	1.23	37.32	15.37	4.66	17.39	
OTHER.	79.00	54.76	46.50	118.25	145.99	138.12	163.73	
PUBLIC WELFARE	0.07	0.42	0.67	34.68	60.84	67.23	36.67	
EDUCATION.	11.61	-	2.36	3.35	4.24	-	5.23	
HIGHWAYS	28.20	-	-	39.95	23.64	20.00	52.16	
HOSPITALS.	0.78	-	-	20.90	10.09	4.42	25.75	
GENERAL CONTROL.	9.70	8.23	9.29	4.43	11.82	8.56	6.74	
POLICE PROTECTION.	5.68	5.31	2.46	11.10	15.07	12.01	8.98	
FINANCIAL ADMINISTRATION	9.20	2.69	4.30	1.73	1.57	4.29	2.31	
GENERAL PUBLIC BUILDINGS	6.41	1.65	2.35	3.29	3.87	2.07	1.70	
HEALTH	6.40	11.40	4.67	10.05	7.54	8.06	2.04	
CORRECTION	4.99	0.64	1.65	2.84	1.20	0.50	1.73	
NATURAL RESOURCES.	1.02	0.23	0.65	1.61	0.43	0.79	1.59	
PARKS AND RECREATION	0.82	5.32	1.81	4.86	7.58	6.89	5.44	
INTEREST ON GENERAL DEBT	0.19	0.27	0.66	7.09	0.36	1.02	5.73	
OTHER AND UNALLOCABLE.	6.04	20.36	16.87	9.70	13.10	6.94	25.07	
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	5.11	12.06	16.38	148.03	13.56	23.85	99.44	
Wisconsin--Continued								
	Milwaukee	Outagamie	Racine	Rock	Waukesha	Winnebago		
GENERAL REVENUE.	288.95	144.75	167.63	133.21	126.50	189.02		
INTERGOVERNMENTAL REVENUE.	168.55	94.99	104.64	83.02	66.13	100.90		
GENERAL REVENUE SHARING.	13.56	8.17	9.41	9.28	3.66	6.69		
TAX REVENUE.	59.35	35.50	37.13	29.65	32.71	35.13		
PROPERTY TAXES ONLY.	58.91	35.50	37.08	29.56	32.65	35.06		
CHARGES AND MISCELLANEOUS.	61.04	14.27	25.86	20.55	27.67	53.00		
GENERAL EXPENDITURE, ALL FUNCTIONS .	276.21	135.39	165.21	137.39	107.28	177.94		
CAPITAL OUTLAY	15.47	16.27	12.60	10.19	10.33	18.08		
OTHER.	260.74	119.12	152.61	127.20	96.95	159.86		
PUBLIC WELFARE	119.25	35.16	70.30	27.19	23.51	57.74		
EDUCATION.	2.00	2.68	4.44	3.75	13.39	0.02		
HIGHWAYS	6.29	28.21	12.37	35.96	17.72	25.30		
HOSPITALS.	61.94	32.73	24.72	25.49	15.85	28.06		
GENERAL CONTROL.	13.45	6.60	11.31	11.18	6.77	7.03		
POLICE PROTECTION.	2.72	5.83	8.57	11.04	8.16	5.82		
FINANCIAL ADMINISTRATION	2.64	1.63	1.73	1.34	0.66	1.24		
GENERAL PUBLIC BUILDINGS	1.24	2.59	1.66	1.75	4.20	1.55		
HEALTH	3.75	1.01	10.39	5.22	3.34	27.67		
CORRECTION	6.33	1.50	0.99	0.96	-	0.68		
NATURAL RESOURCES.	0.13	1.13	0.55	1.08	0.79	0.77		
PARKS AND RECREATION	27.09	2.28	8.17	0.67	6.27	2.25		
INTEREST ON GENERAL DEBT	5.55	1.83	-	3.93	0.39	2.28		
OTHER AND UNALLOCABLE.	23.82	12.23	10.02	7.84	6.24	17.53		
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	136.06	45.00	-	64.20	6.52	43.16		

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

¹Data are for fiscal year 1973-74.

²Due to a change in fiscal year ending dates from December 31 to June 30 for Iowa counties, fiscal year data were reported for an 18 month period (January 1, 1971 to June 30, 1975). Data shown for these units were adjusted to a 12 month fiscal period.

²Effective January 1, 1974, the Cook County Department of Public Aid merged with the Illinois Department of Public Aid and is now classified as a State government agency.

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1974-75

(Thousands of dollars)

Item	Total	Alabama	Arizona	California			
		Jefferson	Maricopa	Alameda	Contra Costa	Los Angeles	Orange
POPULATION, 1973	65 626 947	649 619	1 126 620	1 091 819	582 754	6 923 813	1 596 920
REVENUE, TOTAL	14 313 056	79 693	162 311	329 532	223 993	2 730 055	361 029
GENERAL REVENUE	13 842 608	77 446	162 311	329 532	212 642	2 584 236	346 582
INTERGOVERNMENTAL REVENUE	5 940 899	18 866	68 513	171 268	96 621	1 332 737	153 210
FROM STATE GOVERNMENT	4 876 104	8 304	48 440	151 402	82 668	1 174 563	137 011
EDUCATION	408 367	-	193	2 177	4 484	34 098	4 749
HIGHWAYS	408 135	3 421	10 715	8 284	5 294	61 610	13 163
PUBLIC WELFARE	2 562 313	85	1 693	99 320	45 156	778 562	67 107
HEALTH AND HOSPITALS	416 116	2 552	2 471	11 668	10 237	85 468	13 463
OTHER	1 081 173	2 246	33 368	29 953	17 497	214 825	38 529
FROM FEDERAL GOVERNMENT	818 271	8 364	16 739	18 626	9 043	105 371	13 135
GENERAL REVENUE SHARING	501 034	5 416	6 220	16 276	5 913	92 644	12 002
FROM LOCAL GOVERNMENTS	246 524	2 198	3 334	1 240	4 910	52 803	3 064
GENERAL REVENUE FROM OWN SOURCES	7 901 709	58 580	93 798	158 264	116 022	1 251 499	193 371
TAXES	5 919 110	43 585	72 233	122 813	82 373	1 056 633	143 735
PROPERTY	4 791 896	13 374	68 827	117 141	76 848	1 023 220	135 631
GENERAL SALES AND GROSS RECEIPTS	637 308	17 904	-	4 462	3 402	18 721	2 955
SELECTIVE SALES AND GROSS RECEIPTS	114 180	9 345	-	72	230	2 180	454
ALCOHOLIC BEVERAGES	4 066	3 218	-	-	-	-	-
MOTOR FUELS	3 475	3 475	-	-	-	-	-
PUBLIC UTILITIES	65 331	-	-	72	200	1 587	321
TOBACCO PRODUCTS	13 511	2 653	-	-	-	-	-
OTHER	27 798	-	-	-	30	593	133
INCOME TAXES	200 796	-	-	-	-	-	-
MOTOR VEHICLE LICENSES	36 940	1 169	1 393	-	-	-	-
MISCELLANEOUS LICENSES	17 880	-	-	-	-	-	-
OTHER	120 110	1 793	2 013	1 138	1 893	12 511	4 695
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 982 599	14 995	21 565	35 451	33 649	194 866	49 636
CURRENT CHARGES	1 272 119	11 691	11 830	16 597	16 418	128 722	27 604
EDUCATION	104 643	-	-	212	11	1 356	80
SCHOOL LUNCH SALES	28 060	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	22 690	-	-	212	11	1 356	80
INSTITUTIONS OF HIGHER EDUCATION	53 893	-	-	-	-	-	-
HOSPITALS	523 039	3 685	8 064	8 272	12 162	40 341	12 235
SEWERAGE	82 457	3 697	-	-	233	39	-
SANITATION OTHER THAN SEWERAGE	50 600	186	9	-	-	10 009	2
PARKS AND RECREATION	67 382	248	271	-	56	18 842	1 067
AIRPORTS	116 608	-	-	-	270	1 053	2 239
OTHER	327 390	3 875	3 486	8 113	3 686	57 082	11 981
SPECIAL ASSESSMENTS	50 257	-	374	-	10 133	-	-
SALE OF PROPERTY	21 772	108	-	125	255	13 518	304
INTEREST EARNINGS	441 049	2 732	6 883	11 945	4 225	44 364	15 448
OTHER AND UNALLOCABLE	197 401	464	2 478	6 784	2 618	8 262	6 280
UTILITY REVENUE	107 073	-	-	-	-	3 538	-
EMPLOYEE-RETIREMENT REVENUE	320 451	2 247	-	-	11 351	142 281	14 447
EXPENDITURE, TOTAL	14 397 008	74 902	152 513	302 916	202 346	2 626 026	321 350
GENERAL EXPENDITURE	13 981 219	74 241	152 513	302 916	196 791	2 534 703	315 135
INTERGOVERNMENTAL EXPENDITURE	847 627	6 513	2 782	28 483	11 834	104 453	39 945
DIRECT GENERAL EXPENDITURE	13 133 593	67 728	149 731	274 433	184 957	2 430 250	275 190
CURRENT OPERATION	8 620 501	44 957	121 953	184 465	138 634	1 485 442	209 532
CAPITAL OUTLAY	1 901 816	20 429	24 732	21 452	14 238	238 110	23 203
CONSTRUCTION	1 511 743	16 824	18 933	17 286	12 762	193 786	14 587
EQUIPMENT	188 600	3 605	3 161	1 859	1 216	27 313	4 276
LAND AND EXISTING STRUCTURES	201 473	-	2 638	2 307	260	17 011	4 340
ASSISTANCE AND SUBSIDIES	2 251 853	-	-	66 739	31 365	680 363	39 799
INTEREST ON GENERAL DEBT	359 422	2 342	3 046	1 777	720	26 335	2 656
BY FUNCTION:							
EDUCATION	1 492 367	687	20 289	8 577	9 161	81 043	19 298
LOCAL SCHOOLS	1 279 669	687	20 289	8 577	9 161	80 349	19 298
COUNTY-OPERATED SCHOOLS ONLY	1 102 010	52	19 950	7 792	9 161	65 881	5 790
HIGHWAYS	761 750	8 616	10 309	10 853	12 350	91 901	12 862
PUBLIC WELFARE	3 343 750	3 411	2 648	127 557	70 916	962 756	76 360
CATEGORICAL CASH ASSISTANCE	1 548 065	-	-	62 687	29 109	528 983	36 762
OTHER CASH ASSISTANCE	212 373	-	-	4 052	2 227	28 224	3 037
VENDOR PAYMENTS FOR MEDICAL CARE	465 835	-	-	-	-	118 370	-
VENDOR PAYMENTS, OTHER	25 580	-	-	-	29	4 786	-
OTHER PUBLIC WELFARE	1 091 897	3 411	2 648	60 818	39 551	282 393	36 561
HOSPITALS	1 659 792	12 936	35 323	26 203	22 956	322 667	32 389
OWN HOSPITALS	1 533 779	12 873	33 555	26 203	22 804	322 667	32 389
OTHER HOSPITALS	126 014	63	1 768	-	152	-	-
HEALTH	664 390	7 266	13 084	25 320	5 511	94 593	25 102

See footnotes at end of table.

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1974-75—Continued

(Thousands of dollars)

Item	Total	Alabama	Arizona	California			
		Jefferson	Maricopa	Alameda	Contra Costa	Los Angeles	Orange
GENERAL EXPENDITURE--CONTINUED BY FUNCTION--CONTINUED							
POLICE PROTECTION.	687 111	2 636	6 879	7 801	6 666	112 940	11 225
FIRE PROTECTION.	126 117	-	-	1 680	9 864	33 015	7 954
SEWERAGE	418 881	9 739	-	-	4 796	2 120	327
SANITATION OTHER THAN SEWERAGE	87 554	1 048	333	-	-	17 702	3 835
OTHER THAN CAPITAL OUTLAY.	78 196	430	326	-	-	16 556	3 279
PARKS AND RECREATION	465 331	5 342	2 503	1 527	2 968	67 261	10 894
OTHER THAN CAPITAL OUTLAY.	253 274	622	1 415	1 526	2 968	39 450	5 698
LIBRARIES.	114 192	136	217	2 948	3 639	17 573	4 994
FINANCIAL ADMINISTRATION	323 313	3 049	6 436	8 935	4 885	45 016	11 384
GENERAL CONTROL.	898 068	4 673	13 199	27 508	13 626	151 618	29 057
GENERAL PUBLIC BUILDINGS	340 535	3 193	3 553	460	2 742	68 521	7 206
INTEREST ON GENERAL DEBT	359 422	2 342	7 046	1 777	720	26 335	2 656
ALL OTHER.	2 248 646	9 167	34 644	51 770	25 991	439 642	59 592
AIRPORTS	145 759	-	-	-	185	3 270	2 044
OTHER THAN CAPITAL OUTLAY.	62 107	-	-	-	185	1 968	1 737
CORRECTION	596 378	1 244	14 819	26 379	12 174	125 033	22 391
OTHER AND UNALLOCABLE.	1 506 508	7 923	19 825	25 391	13 632	311 339	35 157
UTILITY EXPENDITURE.	176 789	-	-	-	-	7 376	-
EMPLOYEE-RETIREMENT EXPENDITURE.	199 469	661	-	-	5 555	83 947	6 215
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES	5 536 031	29 438	49 595	111 086	85 357	1 073 089	149 032
BORROWING, TOTAL	812 319	10 500	26 018	200	9 330	87 245	-
DEBT REDEMPTION, TOTAL	418 077	1 306	1 865	1 129	851	34 324	2 379
GROSS DEBT OUTSTANDING	8 429 610	46 091	88 462	24 358	18 979	609 559	53 903
NET LONG-TERM DEBT OUTSTANDING	7 181 921	42 492	69 487	22 736	18 979	583 620	50 454
LONG-TERM DEBT OUTSTANDING	7 545 179	46 091	82 375	24 358	18 979	609 559	53 903
GENERAL DEBT	7 031 699	46 091	82 375	24 358	18 979	598 929	53 903
EDUCATION.	579 398	-	-	-	-	-	-
OTHER AND UNALLOCABLE.	6 452 300	46 091	82 375	24 358	18 979	598 929	53 903
UTILITY DEBT	513 480	-	-	-	-	10 630	-
LONG-TERM DEBT ISSUED.	642 859	10 500	26 018	200	9 330	87 245	-
GENERAL.	598 557	10 500	26 018	200	9 330	87 000	-
UTILITY.	44 302	-	-	-	-	245	-
LONG-TERM DEBT RETIRED	396 634	1 306	1 718	1 129	851	34 324	2 379
GENERAL.	385 715	1 306	1 718	1 129	851	34 009	2 379
UTILITY.	10 919	-	-	-	-	315	-
CASH AND SECURITY HOLDINGS	7 498 431	70 922	82 220	109 112	167 371	1 920 313	256 073
EMPLOYEE RETIREMENT.	3 052 079	16 055	-	-	113 907	1 480 061	121 571
OTHER THAN EMPLOYEE RETIREMENT	4 446 352	54 867	82 220	109 112	53 464	440 252	134 502
BY TYPE:							
CASH AND DEPOSITS.	3 490 701	52 509	70 175	101 886	48 418	327 763	131 108
SECURITIES	955 651	2 358	12 045	7 226	5 046	112 489	3 394
FEDERAL.	663 435	2 358	6 045	350	-	13 471	369
STATE AND LOCAL GOVERNMENTS.	1 348	-	-	-	-	-	-
OTHER (NONGOVERNMENTAL).	290 868	-	6 000	6 876	5 046	99 018	3 025
BY PURPOSE:							
OFFSETS TO DEBT.	363 257	3 599	12 888	1 622	-	25 939	3 449
BOND FUNDS	1 543 818	17 873	40 370	3 943	-	115 111	928
OTHER.	2 539 277	33 395	28 962	103 547	53 464	299 202	130 125

See footnotes at end of table.

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1974-75—Continued

(Thousands of dollars)

Item	California--Continued						Florida
	Riverside	Sacramento	San Bernardino	San Diego	San Mateo	Santa Clara	Broward
POPULATION, 1973	502 143	675 049	694 548	1 469 822	569 123	1 156 734	756 139
REVENUE, TOTAL	181 247	268 928	244 168	381 831	159 485	358 593	84 463
GENERAL REVENUE	181 247	260 017	232 455	364 114	152 035	357 278	79 234
INTERGOVERNMENTAL REVENUE	86 827	127 014	116 551	185 596	69 135	187 733	30 605
FROM STATE GOVERNMENT	75 969	105 506	97 750	155 831	55 616	160 786	18 205
EDUCATION	6 629	4 539	2 782	4 757	4 657	4 547	-
HIGHWAYS	5 147	6 835	7 166	12 927	4 844	9 728	4 042
PUBLIC WELFARE	40 214	58 182	56 713	90 481	24 438	89 089	-
HEALTH AND HOSPITALS	7 296	12 351	3 868	11 550	7 039	18 880	959
OTHER	16 683	23 599	27 221	36 116	14 638	38 542	13 204
FROM FEDERAL GOVERNMENT	9 335	20 056	18 305	21 796	10 683	21 685	12 121
GENERAL REVENUE SHARING	7 866	10 005	11 904	13 925	3 422	9 775	2 066
FROM LOCAL GOVERNMENTS	1 522	1 452	496	7 969	2 836	5 262	279
GENERAL REVENUE FROM OWN SOURCES	94 420	133 003	115 904	178 518	82 900	169 545	48 628
TAXES	66 385	91 153	84 865	146 167	62 563	127 427	32 397
PROPERTY	60 255	76 375	76 413	135 437	58 126	120 299	28 904
GENERAL SALES AND GROSS RECEIPTS	3 652	11 241	5 127	4 826	3 155	4 877	-
SELECTIVE SALES AND GROSS RECEIPTS	851	323	1 244	955	219	145	-
ALCOHOLIC BEVERAGES	-	-	-	-	-	-	-
MOTOR FUELS	-	-	-	-	-	-	-
PUBLIC UTILITIES	589	98	940	681	51	145	-
TOBACCO PRODUCTS	-	-	-	-	-	-	-
OTHER	262	225	304	274	168	-	-
INCOME TAXES	-	-	-	-	-	-	-
MOTOR VEHICLE LICENSES	-	-	-	-	-	-	1 441
MISCELLANEOUS LICENSES	-	-	-	-	-	-	-
OTHER	1 627	3 214	2 081	4 949	1 063	2 106	2 057
CHARGES AND MISCELLANEOUS GENERAL REVENUE	26 035	41 850	31 039	32 351	20 337	42 118	16 231
CURRENT CHARGES	20 037	22 380	17 870	16 954	9 211	28 779	9 142
EDUCATION	-	26	-	208	25	42	-
SCHOOL LUNCH SALES	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	-	26	-	208	25	42	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-
HOSPITALS	14 253	76	8 485	4 020	4 305	18 420	-
SEWERAGE	-	3 784	501	2 291	107	1 517	2 293
SANITATION OTHER THAN SEWERAGE	25	5 496	1 650	1 066	-	-	1 179
PARKS AND RECREATION	144	481	525	189	389	486	60
AIRPORTS	117	8 342	250	-	259	382	3 582
OTHER	5 498	4 175	6 459	9 180	4 126	7 932	2 028
SPECIAL ASSESSMENTS	-	5 136	156	1 182	91	332	184
SALE OF PROPERTY	690	1 035	-	174	14	74	1
INTEREST EARNINGS	4 264	8 159	5 880	8 979	7 600	9 927	4 154
OTHER AND UNALLOCABLE	3 045	5 140	7 133	5 062	3 421	3 006	2 750
UTILITY REVENUE	-	-	1	-	-	1 315	5 229
EMPLOYEE-RETIREMENT REVENUE	-	8 911	11 712	17 717	7 450	-	-
EXPENDITURE, TOTAL	191 725	266 545	238 569	362 483	148 628	363 831	100 366
GENERAL EXPENDITURE	191 725	262 620	231 429	354 311	145 105	346 430	85 799
INTERGOVERNMENTAL EXPENDITURE	12 083	25 142	7 565	22 867	5 612	19 335	3 597
DIRECT GENERAL EXPENDITURE	179 642	237 478	223 864	331 444	139 493	327 095	82 202
CURRENT OPERATION	136 139	141 950	152 892	224 204	105 838	224 615	39 700
CAPITAL OUTLAY	11 692	44 154	26 620	23 871	10 115	23 145	41 379
CONSTRUCTION	7 549	36 691	20 440	10 014	6 984	15 108	33 712
EQUIPMENT	1 492	2 714	3 994	3 971	1 329	3 503	2 883
LAND AND EXISTING STRUCTURES	2 650	4 749	2 186	9 886	1 802	4 534	4 784
ASSISTANCE AND SUBSIDIES	31 163	48 850	42 571	80 670	23 483	75 914	885
INTEREST ON GENERAL DEBT	648	2 524	1 781	2 699	57	3 421	238
BY FUNCTION:							
EDUCATION	13 835	10 915	9 186	17 464	15 524	20 978	-
LOCAL SCHOOLS	13 835	10 915	9 186	17 464	15 524	20 978	-
COUNTY-OPERATED SCHOOLS ONLY	12 214	4 990	5 242	10 050	13 627	19 405	-
HIGHWAYS	10 080	12 646	10 674	17 640	5 848	13 647	11 202
PUBLIC WELFARE	50 570	83 440	57 638	136 012	40 859	130 052	2 086
CATEGORICAL CASH ASSISTANCE	30 647	45 245	40 685	73 818	17 234	61 552	-
OTHER CASH ASSISTANCE	515	3 605	142	6 852	2 031	5 595	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	1 700	-	485	8 741	885
VENDOR PAYMENTS, OTHER	-	-	44	-	3 733	26	-
OTHER PUBLIC WELFARE	19 407	34 590	15 067	55 342	17 376	54 138	1 201
HOSPITALS	21 389	13 543	35 908	5 311	10 051	34 203	8
OWN HOSPITALS	21 389	-	35 545	3 066	10 051	34 162	-
OTHER HOSPITALS	-	13 543	363	2 245	-	41	8
HEALTH	12 475	13 888	9 289	25 390	12 776	29 705	3 338

See footnotes at end of table.

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1974-75—Continued

(Thousands of dollars)

Item	California--Continued						Florida
	Riverside	Sacramento	San Bernardino	San Diego	San Mateo	Santa Clara	Broward
GENERAL EXPENDITURE--CONTINUED							
BY FUNCTION--CONTINUED							
POLICE PROTECTION.	10 812	14 939	10 735	13 381	6 140	20 432	7 148
FIRE PROTECTION.	1 642	145	4 443	-	673	5 984	-
SEWERAGE.	-	20 189	3 960	6 824	470	3 502	24 585
SANITATION OTHER THAN SEWERAGE.	1 108	6 000	2 721	3 164	115	-	1 282
OTHER THAN CAPITAL OUTLAY.	1 044	5 501	2 614	3 002	115	-	953
PARKS AND RECREATION.	1 787	10 475	4 948	11 101	3 372	6 822	4 123
OTHER THAN CAPITAL OUTLAY.	1 697	4 184	3 432	3 270	1 668	2 286	1 563
LIBRARIES.	1 210	4 936	2 661	3 170	2 413	3 609	916
FINANCIAL ADMINISTRATION.	7 669	8 169	5 830	11 012	4 439	8 698	6 132
GENERAL CONTROL.	11 494	16 946	18 032	35 314	10 005	21 839	7 416
GENERAL PUBLIC BUILDINGS.	12 410	6 223	12 309	1 212	1 954	10 688	4 615
INTEREST ON GENERAL DEBT.	648	2 524	1 781	2 699	57	3 421	238
ALL OTHER.	34 594	37 642	41 314	64 617	30 409	32 850	12 710
AIRPORTS.	252	10 001	2 090	2 307	1 311	334	4 269
OTHER THAN CAPITAL OUTLAY.	244	8 042	1 003	175	340	314	1 558
CORRECTION.	10 424	13 046	13 076	28 467	12 195	16 847	2 249
OTHER AND UNALLOCABLE.	23 918	14 595	26 148	33 843	16 903	15 669	6 192
UTILITY EXPENDITURE.	-	-	575	-	-	17 401	14 567
EMPLOYEE-RETIREMENT EXPENDITURE.	-	3 925	6 565	8 172	3 523	-	-
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES.	63 438	89 919	95 737	148 290	69 270	142 606	22 837
BORROWING, TOTAL.	6 060	1 813	12 008	1 005	-	90	3 000
DEBT REDEMPTION, TOTAL.	1 044	4 849	2 135	2 476	31	6 417	700
GROSS DEBT OUTSTANDING.	26 828	37 922	48 043	16 792	212	86 319	54 912
NET LONG-TERM DEBT OUTSTANDING.	25 737	36 832	37 028	16 002	212	81 761	51 412
LONG-TERM DEBT OUTSTANDING.	26 828	37 922	48 043	16 792	212	86 319	54 912
GENERAL DEBT.	26 828	37 922	48 043	16 792	212	86 319	4 255
EDUCATION.	-	-	-	-	210	-	-
OTHER AND UNALLOCABLE.	26 828	37 922	48 043	16 792	2	86 319	4 255
UTILITY DEBT.	-	-	-	-	-	-	50 657
LONG-TERM DEBT ISSUED.	6 060	1 813	12 008	1 005	-	90	3 000
GENERAL.	6 060	1 813	12 008	1 005	-	90	-
UTILITY.	-	-	-	-	-	-	3 000
LONG-TERM DEBT RETIRED.	1 044	4 761	2 135	2 476	31	6 417	700
GENERAL.	1 044	4 761	2 135	2 476	31	6 417	85
UTILITY.	-	-	-	-	-	-	615
CASH AND SECURITY HOLDINGS.	27 403	156 787	176 118	241 061	119 905	76 221	41 112
EMPLOYEE RETIREMENT.	-	86 732	112 415	174 497	72 842	-	-
OTHER THAN EMPLOYEE RETIREMENT.	27 403	70 055	63 703	66 564	47 063	76 221	41 112
BY TYPE:							
CASH AND DEPOSITS.	27 235	64 180	55 340	66 166	47 063	42 380	40 767
SECURITIES.	168	5 875	8 363	398	-	33 841	345
FEDERAL.	168	1 137	7 977	-	-	2 669	345
STATE AND LOCAL GOVERNMENTS.	-	-	-	-	-	-	-
OTHER (NONGOVERNMENTAL).	-	4 738	386	398	-	31 172	-
BY PURPOSE:							
OFFSETS TO DEBT.	1 091	1 090	11 015	790	-	4 558	3 500
BOND FUNDS.	-	991	4 092	284	-	23 439	15 916
OTHER.	26 312	67 974	48 596	65 490	47 063	48 224	21 696

See footnotes at end of table.

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1974-75—Continued

(Thousands of dollars)

Item	Florida--Continued			Georgia	Illinois		Indiana
	Dade	Hillsborough	Pinellas	Fulton	Cook ¹	Du Page	Lake
POPULATION, 1973	1 369 917	546 963	617 329	594 562	5 417 562	535 356	547 656
REVENUE, TOTAL	414 318	115 197	56 083	123 252	401 787	43 154	70 708
GENERAL REVENUE	384 692	113 664	49 295	116 813	378 601	43 154	70 708
INTERGOVERNMENTAL REVENUE	93 125	28 251	14 620	14 884	148 531	11 772	38 993
FROM STATE GOVERNMENT	49 518	11 563	7 040	6 028	122 181	6 903	34 454
EDUCATION	-	-	-	-	-	-	-
HIGHWAYS	8 575	3 952	2 924	496	45 761	2 908	2 951
PUBLIC WELFARE	190	1 147	-	30	69 901	2 170	22 685
HEALTH AND HOSPITALS	131	490	377	2 463	492	292	236
OTHER	40 622	5 973	3 739	3 039	6 027	1 533	8 583
FROM FEDERAL GOVERNMENT	43 495	13 239	5 036	8 536	24 227	4 176	4 143
GENERAL REVENUE SHARING	13 229	5 611	2 740	7 064	19 047	1 805	4 143
FROM LOCAL GOVERNMENTS	112	3 449	2 544	320	2 122	693	396
GENERAL REVENUE FROM OWN SOURCES	291 567	85 413	34 675	101 929	230 070	31 382	31 714
TAXES	133 311	32 197	23 513	88 243	152 778	22 886	27 011
PROPERTY	105 521	29 323	21 583	52 416	141 628	19 608	26 730
GENERAL SALES AND GROSS RECEIPTS	-	-	-	34 125	2 252	2 414	-
SELECTIVE SALES AND GROSS RECEIPTS	21 892	689	-	694	3 062	-	191
ALCOHOLIC BEVERAGES	-	-	-	694	-	-	-
MOTOR FUELS	-	-	-	-	-	-	-
PUBLIC UTILITIES	21 392	689	-	-	-	-	-
TOBACCO PRODUCTS	-	-	-	-	-	-	-
OTHER	-	-	-	-	3 062	-	191
INCOME TAXES	-	-	-	-	-	-	-
MOTOR VEHICLE LICENSES	1 789	917	1 051	185	1 467	-	-
MISCELLANEOUS LICENSES	-	-	-	-	-	-	-
OTHER	4 109	1 268	879	822	4 369	864	90
CHARGES AND MISCELLANEOUS GENERAL REVENUE	158 256	53 217	11 162	13 686	77 292	8 496	4 703
CURRENT CHARGES	114 436	45 609	6 035	8 116	45 719	3 929	2 998
EDUCATION	-	-	-	-	-	-	-
SCHOOL LUNCH SALES	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-
HOSPITALS	38 783	70 266	-	-	28 932	-	149
SEWERAGE	7 634	-	3 616	3 272	-	895	-
SANITATION OTHER THAN SEWERAGE	17 042	563	-	469	-	-	-
PARKS AND RECREATION	5 507	17	211	20	1 165	127	-
AIRPORTS	34 407	10 590	380	233	-	308	-
OTHER	18 063	4 172	1 828	3 622	15 622	2 597	2 849
SPECIAL ASSESSMENTS	6 154	147	582	249	-	-	-
SALE OF PROPERTY	476	-	35	693	2	-	-
INTEREST EARNINGS	25 190	4 768	3 871	3 942	21 613	3 471	1 705
OTHER AND UNALLOCABLE	12 000	2 693	639	686	9 958	1 096	-
UTILITY REVENUE	29 626	1 533	6 788	480	-	-	-
EMPLOYEE-RETIREMENT REVENUE	-	-	-	5 939	23 186	-	-
EXPENDITURE, TOTAL	437 053	110 343	61 787	130 658	387 377	46 287	66 093
GENERAL EXPENDITURE	400 678	107 309	57 179	126 153	363 846	46 287	66 093
INTERGOVERNMENTAL EXPENDITURE	7 414	915	2 094	60 993	11 831	-	5 576
DIRECT GENERAL EXPENDITURE	393 264	1 394	55 085	65 160	352 015	46 287	60 517
CURRENT OPERATION	264 346	77 319	27 569	37 841	290 797	23 108	29 565
CAPITAL OUTLAY	101 558	20 818	24 565	24 215	51 940	21 459	3 211
CONSTRUCTION	71 313	13 579	11 981	18 123	41 578	6 099	2 889
EQUIPMENT	6 046	6 524	7 334	1 766	6 172	1 063	228
LAND AND EXISTING STRUCTURES	25 199	714	5 230	4 326	4 190	14 292	94
ASSISTANCE AND SUBSIDIES	-	-	2 195	-	-	-	26 567
INTEREST ON GENERAL DEBT	27 360	8 257	756	3 104	9 278	2 720	1 174
BY FUNCTION:							
EDUCATION	-	-	885	1 547	659	118	5 487
LOCAL SCHOOLS	-	-	885	1 547	659	118	5 487
COUNTY-OPERATED SCHOOLS ONLY	-	-	-	-	659	118	365
HIGHWAYS	14 859	9 988	7 434	6 352	42 048	6 424	2 751
PUBLIC WELFARE	7 634	2 866	3 483	2 563	5 676	2 957	35 684
CATEGORICAL CASH ASSISTANCE	-	-	-	-	-	-	26 472
OTHER CASH ASSISTANCE	-	-	14	-	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	1 490	-	-	-	-
VENDOR PAYMENTS, OTHER	-	-	691	-	-	-	95
OTHER PUBLIC WELFARE	7 634	2 806	1 288	2 563	5 576	2 957	9 117
HOSPITALS	77 954	29 572	3	18 499	129 327	247	722
OWN HOSPITALS	77 939	29 572	-	-	129 327	247	722
OTHER HOSPITALS	15	-	3	18 499	-	-	-
HEALTH	15 922	2 993	2 023	11 310	4 468	3 038	1 151

See footnote at end of table.

(Thousands of dollars)

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See footnotes at end of articles.

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1974-75—Continued

(Thousands of dollars)

Item	Kentucky	Maryland			Massachusetts		
	Jefferson	Baltimore	Montgomery	Prince Georges	Essex	Middlesex	Norfolk
POPULATION, 1973	702 346	630 622	554 364	688 807	646 596	1 416 429	616 172
REVENUE, TOTAL	76 372	378 389	475 656	417 198	16 383	40 021	17 222
GENERAL REVENUE	76 372	371 490	424 038	415 466	15 033	40 021	14 825
INTERGOVERNMENTAL REVENUE	19 343	124 346	132 263	149 898	1 887	6 951	2 454
FROM STATE GOVERNMENT	6 289	104 435	117 750	127 108	1 104	2 552	1 064
EDUCATION	-	72 976	65 202	70 980	964	-	341
HIGHWAYS	214	6 952	6 382	5 753	-	-	-
PUBLIC WELFARE	804	8 982	8 622	20 875	-	-	-
HEALTH AND HOSPITALS	1 126	2 071	4 515	-	-	1 096	723
OTHER	4 145	13 454	33 029	29 500	140	1 456	-
FROM FEDERAL GOVERNMENT	7 653	19 880	14 004	22 056	783	2 156	614
GENERAL REVENUE SHARING	6 026	11 431	4 975	10 255	780	2 149	485
FROM LOCAL GOVERNMENTS	5 401	31	508	734	-	2 243	776
GENERAL REVENUE FROM OWN SOURCES	57 029	247 144	291 775	265 568	13 146	33 071	12 371
TAXES	34 874	194 838	244 071	199 263	11 394	25 053	9 552
PROPERTY	14 615	115 940	151 279	135 755	11 227	24 656	9 367
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	-
SELECTIVE SALES AND GROSS RECEIPTS	-	10 165	8 207	2 213	-	-	-
ALCOHOLIC BEVERAGES	-	-	-	-	-	-	-
MOTOR FUELS	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	8 480	7 325	-	-	-	-
TOBACCO PRODUCTS	-	-	-	-	-	-	-
OTHER	-	1 685	882	2 213	-	-	-
INCOME TAXES	15 291	60 987	72 006	52 513	-	-	-
MOTOR VEHICLE LICENSES	-	-	-	-	-	-	-
MISCELLANEOUS LICENSES	3 327	-	-	-	-	-	-
OTHER	1 641	7 747	12 580	8 783	167	397	185
CHARGES AND MISCELLANEOUS GENERAL REVENUE	22 155	52 306	47 704	66 305	1 752	8 018	2 819
CURRENT CHARGES	19 850	28 261	34 555	51 880	747	6 311	1 824
EDUCATION	-	15 284	20 635	16 077	243	-	173
SCHOOL LUNCH SALES	-	6 794	6 600	6 926	-	-	-
OTHER LOCAL SCHOOL CHARGES	-	3 597	6 177	5 883	243	-	173
INSTITUTIONS OF HIGHER EDUCATION	-	4 893	7 858	3 268	-	-	-
HOSPITALS	10 802	-	-	30 025	-	5 059	1 051
SEWERAGE	-	8 703	-	-	-	-	-
SANITATION OTHER THAN SEWERAGE	-	510	7 795	3 719	-	-	-
PARKS AND RECREATION	314	774	2 734	1 271	-	1	-
AIRPORTS	4 106	-	-	-	-	-	-
OTHER	4 628	2 990	3 391	788	504	1 251	600
SPECIAL ASSESSMENTS	-	8 749	450	329	-	-	-
SALE OF PROPERTY	1	-	214	330	-	-	-
INTEREST EARNINGS	1 528	8 818	10 301	11 653	263	422	366
OTHER AND UNALLOCABLE	776	6 478	2 184	2 113	742	1 285	629
UTILITY REVENUE	-	-	-	-	-	-	-
EMPLOYEE-RETIREMENT REVENUE	-	6 899	8 694	1 732	1 350	-	2 397
EXPENDITURE, TOTAL	81 577	373 313	516 829	445 462	15 597	35 479	16 231
GENERAL EXPENDITURE	81 577	371 062	474 390	445 034	13 111	35 479	13 365
INTERGOVERNMENTAL EXPENDITURE	6 344	8 823	26 576	20 980	494	614	383
DIRECT GENERAL EXPENDITURE	75 233	362 239	447 814	424 054	12 617	34 865	12 982
CURRENT OPERATION	53 088	289 352	358 941	342 588	12 076	31 304	11 434
CAPITAL OUTLAY	18 409	53 158	69 829	50 326	404	1 591	1 317
CONSTRUCTION	15 630	46 197	53 179	39 735	307	1 395	1 035
EQUIPMENT	2 364	4 409	6 071	7 812	97	196	125
LAND AND EXISTING STRUCTURES	415	2 552	10 579	2 779	-	-	157
ASSISTANCE AND SUBSIDIES	1 106	7 499	4 877	17 966	-	-	-
INTEREST ON GENERAL DEBT	2 630	12 230	14 767	13 174	137	1 970	231
BY FUNCTION:							
EDUCATION	461	211 643	279 532	227 253	2 500	83	980
LOCAL SCHOOLS	461	190 035	249 854	211 599	2 500	83	980
COUNTY-OPERATED SCHOOLS ONLY	-	190 035	249 854	210 482	2 500	83	980
HIGHWAYS	3 827	15 813	12 780	13 111	618	1 322	582
PUBLIC WELFARE	3 856	12 094	7 728	24 135	-	-	-
CATEGORICAL CASH ASSISTANCE	-	5 683	3 780	16 872	-	-	-
OTHER CASH ASSISTANCE	1 106	766	497	1 094	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	1 050	-	-	-	-	-
VENDOR PAYMENTS, OTHER	-	-	-	-	-	-	-
OTHER PUBLIC WELFARE	2 750	4 595	3 451	6 169	-	-	-
HOSPITALS	17 437	-	-	34 829	-	5 081	2 208
OWN HOSPITALS	17 437	-	-	34 364	-	5 081	2 208
OTHER HOSPITALS	-	-	-	465	-	-	-
HEALTH	4 838	7 578	12 296	4 859	-	-	-

See footnotes at end of table.

(Thousands of dollars)

See footnotes at end of table.

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1974-75—Continued

(Thousands of dollars)

Item	Massachusetts-- Continued	Michigan			Minnesota	Missouri	
	Worcester	Macomb	Oakland	Wayne	Hennepin	Jackson	St. Louis
POPULATION, 1973	649 397	653 565	949 817	2 585 560	932 680	649 132	965 157
REVENUE, TOTAL	20 042	66 131	136 312	411 542	232 273	41 118	109 746
GENERAL REVENUE	17 694	64 020	131 548	396 266	232 273	41 118	108 177
INTERGOVERNMENTAL REVENUE	1 582	39 294	77 935	230 407	129 756	9 052	13 520
FROM STATE GOVERNMENT	291	22 318	35 592	171 586	119 432	4 686	5 232
EDUCATION	-	-	-	-	575	-	-
HIGHWAYS	-	13 233	16 282	45 845	2 846	850	1 538
PUBLIC WELFARE	-	2 792	4 330	62 556	83 458	282	184
HEALTH AND HOSPITALS	40	2 438	4 057	23 049	7 815	-	325
OTHER	251	3 855	10 923	40 136	24 738	3 554	3 184
FROM FEDERAL GOVERNMENT	1 269	4 724	14 842	25 821	7 620	4 238	8 288
GENERAL REVENUE SHARING	1 195	2 569	2 829	10 200	7 564	3 371	6 340
FROM LOCAL GOVERNMENTS	22	12 252	27 501	33 000	2 703	128	1
GENERAL REVENUE FROM OWN SOURCES	16 113	24 726	53 613	165 859	102 517	32 066	94 657
TAXES	10 907	16 346	32 780	92 341	76 332	26 757	80 753
PROPERTY	10 730	15 645	31 034	90 640	75 784	21 986	51 438
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	-	-	16 062
SELECTIVE SALES AND GROSS RECEIPTS	-	-	-	-	-	3 037	11 603
ALCOHOLIC BEVERAGES	-	-	-	-	-	-	-
MOTOR FUELS	-	-	-	-	-	-	5 963
PUBLIC UTILITIES	-	-	-	-	-	3 037	5 640
TOBACCO PRODUCTS	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-
INCOME TAXES	-	-	-	-	-	-	-
MOTOR VEHICLE LICENSES	-	-	-	-	353	-	-
MISCELLANEOUS LICENSES	-	-	-	-	-	1 251	-
OTHER	178	701	1 746	1 701	195	483	1 650
CHARGES AND MISCELLANEOUS GENERAL REVENUE	5 205	8 380	20 833	73 518	26 185	5 309	13 904
CURRENT CHARGES	3 648	3 162	8 221	60 237	17 693	1 407	7 162
EDUCATION	-	-	-	-	-	-	-
SCHOOL LUNCH SALES	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-
HOSPITALS	2 859	884	2 468	21 277	14 646	-	4 861
SEWERAGE	-	-	1 703	7 483	-	-	-
SANITATION OTHER THAN SEWERAGE	-	-	-	-	-	-	-
PARKS AND RECREATION	-	-	507	409	-	57	128
AIRPORTS	-	-	415	23 557	-	-	-
OTHER	788	2 278	3 128	7 511	3 047	1 350	2 173
SPECIAL ASSESSMENTS	-	-	1 174	1 330	-	-	-
SALE OF PROPERTY	471	43	72	11	-	-	-
INTEREST EARNINGS	447	4 605	10 223	10 824	7 274	3 691	5 799
OTHER AND UNALLOCABLE	639	570	1 143	1 116	1 218	211	943
UTILITY REVENUE	-	-	1 262	-	-	-	-
EMPLOYEE-RETIREMENT REVENUE	2 348	2 111	3 502	15 276	-	-	1 569
EXPENDITURE, TOTAL	20 058	64 804	133 597	387 393	238 512	46 104	107 938
GENERAL EXPENDITURE	17 082	64 173	126 072	373 133	238 512	46 104	107 368
INTERGOVERNMENTAL EXPENDITURE	1 884	1 624	2 810	14 536	8 043	361	22 130
DIRECT GENERAL EXPENDITURE	15 197	62 549	123 262	358 597	230 469	45 743	85 238
CURRENT OPERATION	13 804	34 066	61 047	222 035	102 934	26 806	57 425
CAPITAL OUTLAY	981	21 262	40 396	48 123	40 094	13 116	22 624
CONSTRUCTION	894	20 384	38 137	46 834	37 212	10 914	14 291
EQUIPMENT	88	617	1 605	589	2 578	328	5 608
LAND AND EXISTING STRUCTURES	-	261	654	700	304	1 874	2 725
ASSISTANCE AND SUBSIDIES	-	2 261	6 067	76 307	85 443	-	-
INTEREST ON GENERAL DEBT	412	4 960	15 752	12 132	1 998	5 821	5 189
BY FUNCTION:							
EDUCATION	-	194	-	-	575	-	63
LOCAL SCHOOLS	-	194	-	-	575	-	63
COUNTY-OPERATED SCHOOLS ONLY	-	194	-	-	575	-	63
HIGHWAYS	1 687	15 517	26 890	29 422	10 852	4 998	22 839
PUBLIC WELFARE	-	3 377	7 735	91 111	117 115	664	403
CATEGORICAL CASH ASSISTANCE	-	-	-	-	46 952	-	-
OTHER CASH ASSISTANCE	-	1 004	1 513	75 709	6 233	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	249	1 515	-	32 258	-	-
VENDOR PAYMENTS, OTHER	-	1 008	3 039	598	-	-	-
OTHER PUBLIC WELFARE	-	1 116	1 668	14 804	31 672	664	403
HOSPITALS	3 033	4 063	4 914	45 288	40 864	12 636	10 534
OWN HOSPITALS	3 033	3 172	3 278	43 315	37 887	7 845	10 534
OTHER HOSPITALS	-	891	1 636	1 973	2 977	4 791	-
HEALTH	-	6 303	9 340	30 535	10 083	342	4 981

See footnotes at end of table.

(Thousands of dollars)

See footnotes at end of table.

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1974-75—Continued

(Thousands of dollars)

Item	New Jersey					New York	
	Bergen	Essex	Hudson	Middlesex	Union	Eric	Monroe
POPULATION, 1973	894 064	915 431	598 164	594 372	538 145	1 107 311	710 328
REVENUE, TOTAL	106 086	278 571	111 211	91 720	71 663	384 018	308 130
GENERAL REVENUE.	106 086	277 114	111 211	91 720	71 663	371 992	297 881
INTERGOVERNMENTAL REVENUE.	24 224	155 813	52 678	36 326	23 539	148 859	136 203
FROM STATE GOVERNMENT.	20 600	141 992	45 375	32 073	19 631	127 674	105 104
EDUCATION.	5 576	8 523	123	6 944	3 478	4 876	550
HIGHWAYS.	802	574	283	520	384	2 965	2 798
PUBLIC WELFARE.	10 007	111 519	40 713	20 542	13 699	96 487	74 840
HEALTH AND HOSPITALS.	446	16 227	3 316	1 269	186	10 803	8 085
OTHER.	3 769	5 149	939	2 798	1 884	12 543	18 831
FROM FEDERAL GOVERNMENT.	3 314	13 555	7 303	4 187	2 859	18 418	28 386
GENERAL REVENUE SHARING.	2 749	8 492	6 361	3 491	2 296	11 409	5 193
FROM LOCAL GOVERNMENTS.	310	266	-	66	1 049	2 768	2 713
GENERAL REVENUE FROM OWN SOURCES	81 862	121 301	58 533	55 394	48 124	223 133	161 677
TAXES.	54 469	101 698	46 520	43 511	36 819	180 092	108 005
PROPERTY.	53 447	100 379	46 304	43 113	36 477	87 521	43 455
GENERAL SALES AND GROSS RECEIPTS.	-	-	-	-	-	91 734	63 817
SELECTIVE SALES AND GROSS RECEIPTS.	-	860	-	-	-	36	-
ALCOHOLIC BEVERAGES.	-	-	-	-	-	-	-
MOTOR FUELS.	-	-	-	-	-	-	-
PUBLIC UTILITIES.	-	-	-	-	-	-	-
TOBACCO PRODUCTS.	-	-	-	-	-	36	-
OTHER.	-	860	-	-	-	-	-
INCOME TAXES.	-	-	-	-	-	-	-
MOTOR VEHICLE LICENSES.	-	-	-	-	-	544	509
MISCELLANEOUS LICENSES.	-	-	-	-	-	-	-
OTHER.	1 022	459	216	308	342	258	221
CHARGES AND MISCELLANEOUS GENERAL							
REVENUE.	27 393	19 603	12 013	11 883	11 305	43 041	53 664
CURRENT CHARGES.	21 935	13 866	9 140	8 684	8 446	25 399	25 775
EDUCATION.	4 427	3 451	-	4 493	3 288	5 154	5 849
SCHOOL LUNCH SALES.	94	142	-	60	113	-	-
OTHER LOCAL SCHOOL CHARGES.	1 624	139	-	160	1 101	-	-
INSTITUTIONS OF HIGHER							
EDUCATION.	2 709	3 170	-	4 273	2 074	5 154	5 849
HOSPITALS.	12 899	5 634	7 165	2 422	2 297	15 951	3 951
SEWERAGE.	-	-	-	-	-	272	10 817
SANITATION OTHER THAN SEWERAGE.	1 371	-	-	-	-	-	-
PARKS AND RECREATION.	1 207	1 935	80	166	1 297	981	451
AIRPORTS.	-	-	-	-	-	-	2 201
OTHER.	2 031	2 846	1 895	1 603	1 564	3 041	2 511
SPECIAL ASSESSMENTS.	-	-	-	-	-	-	5 621
SALE OF PROPERTY.	-	36	-	-	-	50	-
INTEREST EARNINGS.	1 776	2 874	1 082	1 966	1 950	11 972	19 241
OTHER AND UNALLOCABLE.	3 682	2 827	1 791	1 233	909	5 620	3 021
UTILITY REVENUE.	-	-	-	-	-	12 026	10 241
EMPLOYEE-RETIREMENT REVENUE.	-	1 457	-	-	-	-	-
EXPENDITURE, TOTAL	112 388	280 106	112 715	97 473	77 400	416 312	309 370
GENERAL EXPENDITURE.	112 388	276 668	112 715	97 473	77 400	397 634	298 471
INTERGOVERNMENTAL EXPENDITURE.	5 895	9 496	9 762	3 207	3 869	63 309	33 951
DIRECT GENERAL EXPENDITURE.	106 493	267 172	102 953	94 266	73 531	334 325	264 521
CURRENT OPERATION.	77 108	137 991	53 591	58 622	48 508	182 929	121 331
CAPITAL OUTLAY.	15 114	16 207	2 979	13 378	7 245	49 442	50 711
CONSTRUCTION.	8 823	14 319	2 753	9 052	2 728	45 700	48 511
EQUIPMENT.	1 816	1 724	219	1 707	3 790	3 674	1 871
LAND AND EXISTING STRUCTURES.	4 475	164	7	2 619	3 727	68	321
ASSISTANCE AND SUBSIDIES.	11 076	109 688	45 006	20 605	16 443	94 178	80 781
INTEREST ON GENERAL DEBT.	3 195	3 286	1 377	1 661	1 335	7 776	11 691
BY FUNCTION:							
EDUCATION.	18 964	34 805	1 487	19 531	10 978	40 396	25 531
LOCAL SCHOOLS.	7 822	10 266	1 113	6 196	4 929	26 831	9 321
COUNTY-OPERATED SCHOOLS ONLY.	7 822	10 128	1 100	6 196	4 929	989	9
HIGHWAYS.	5 415	5 708	2 832	7 046	3 006	18 188	12 211
PUBLIC WELFARE.	14 694	131 013	52 412	25 563	20 043	124 969	94 521
CATEGORICAL CASH ASSISTANCE.	10 585	108 263	45 006	19 575	16 443	44 807	38 441
OTHER CASH ASSISTANCE.	488	434	-	935	-	5 277	3 211
VENDOR PAYMENTS FOR MEDICAL CARE.	-	-	-	2	-	43 914	38 98
VENDOR PAYMENTS, OTHER.	3	991	-	93	-	180	14
OTHER PUBLIC WELFARE.	3 618	21 325	7 406	4 958	3 600	30 791	13 74
HOSPITALS.	24 141	36 644	25 182	11 405	11 384	54 058	22 38
JUN HOSPITALS.	18 914	29 927	17 664	7 426	6 507	53 039	22 38
OTHER HOSPITALS.	5 227	6 717	7 518	3 979	4 877	1 019	-
ALTH.	1 948	1 075	648	2 488	782	27 147	15 67

a footnotes at end of table.

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1974-75—Continued

(Thousands of dollars)

Item	New Jersey					New York	
	Bergen	Essex	Hudson	Middlesex	Union	Erie	Monroe
GENERAL EXPENDITURE--CONTINUED BY FUNCTION--CONTINUED							
POLICE PROTECTION	2 210	4 337	3 215	992	418	3 804	5 305
FIRE PROTECTION	-	2	2	32	4	243	59
SEWERAGE	-	178	25	65	137	12 533	46 833
SANITATION OTHER THAN SEWERAGE	1 299	-	-	12	-	35	420
OTHER THAN CAPITAL OUTLAY	1 299	-	-	12	-	34	420
PARKS AND RECREATION	6 710	11 133	1 673	6 498	8 247	5 129	5 166
OTHER THAN CAPITAL OUTLAY	4 064	10 505	1 336	3 224	4 290	4 520	4 738
LIBRARIES	-	-	-	-	-	8 546	2 783
FINANCIAL ADMINISTRATION	1 506	1 612	1 008	1 707	805	4 223	2 867
GENERAL CONTROL	8 822	14 302	7 772	6 822	8 060	10 479	11 115
GENERAL PUBLIC BUILDINGS	3 128	3 471	1 498	1 496	2 673	2 360	2 690
INTEREST ON GENERAL DEBT	3 195	3,286	1 377	1 661	1 335	7 776	11 695
ALL OTHER	20 356	29 102	13 584	12 155	9 528	77 748	39 222
AIRPORTS	-	-	-	-	-	-	2 816
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	-	2 157
CORRECTION	3 413	16 211	4 354	4 170	4 122	12 205	7 675
OTHER AND UNALLOCABLE	16 943	12 891	9 230	7 985	5 -06	65 543	28 731
UTILITY EXPENDITURE	-	-	-	-	-	18 678	10 892
EMPLOYEE-RETIREMENT EXPENDITURE	-	3 438	-	-	-	-	-
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES	52 583	99 666	33 781	37 309	29 513	102 172	57 826
BORROWING, TOTAL	9 776	6 827	-	1 104	3 350	50 293	12 425
DEBT REDEMPTION, TOTAL	4 315	4 707	2 435	3 439	2 092	6 985	10 135
GROSS DEBT OUTSTANDING	72 776	75 541	26 396	37 426	30 922	253 287	275 637
NET LONG-TERM DEBT OUTSTANDING	59 779	50 769	24 296	35 646	27 210	135 617	161 964
LONG-TERM DEBT OUTSTANDING	59 846	50 824	24 296	35 662	27 572	138 380	173 448
GENERAL DEBT	59 846	50 824	24 296	35 662	27 572	62 395	119 625
EDUCATION	6 961	5 237	-	7 749	8 760	2 165	-
OTHER AND UNALLOCABLE	52 885	45 587	24 296	27 913	18 812	60 230	119 625
UTILITY DEBT	-	-	-	-	-	75 985	53 823
LONG-TERM DEBT ISSUED	-	-	-	-	-	25 000	12 425
GENERAL	-	-	-	-	-	-	12 425
UTILITY	-	-	-	-	-	25 000	-
LONG-TERM DEBT RETIRED	4 315	4 707	2 310	3 439	2 092	6 985	7 928
GENERAL	4 315	4 707	2 310	3 439	2 092	5 910	6 583
UTILITY	-	-	-	-	-	1 075	1 345
CASH AND SECURITY HOLDINGS	24 485	58 639	26 894	20 223	21 820	126 019	120 966
EMPLOYEE RETIREMENT	-	6 668	-	-	-	-	-
OTHER THAN EMPLOYEE RETIREMENT	24 485	51 971	26 894	20 223	21 820	126 019	120 966
BY TYPE:							
CASH AND DEPOSITS	22 970	50 533	24 794	18 305	19 949	123 256	111 556
SECURITIES	1 515	1 438	2 100	1 918	1 871	2 763	9 410
FEDERAL	1 515	1 438	2 100	1 918	1 871	2 763	9 410
STATE AND LOCAL GOVERNMENTS	-	-	-	-	-	-	-
OTHER (NONGOVERNMENTAL)	-	-	-	-	-	-	-
BY PURPOSE:							
OFFSETS TO DEBT	67	55	-	16	362	2 763	11 484
BOND FUNDS	8 022	3 412	1 744	2 908	8 340	81 904	89 090
OTHER	16 396	48 504	25 150	17 299	13 118	41 352	20 392

See footnotes at end of table.

(Thousands of dollars)

Item	New York--Continued			Ohio			
	Nassau	Suffolk	Westchester	Cuyahoga	Franklin	Hamilton	Montgomery
POPULATION, 1973	1 416 042	1 214 002	889 081	1 647 066	857 675	909 193	597 434
REVENUE, TOTAL	650 129	454 009	295 620	221 114	96 952	109 700	76 065
GENERAL REVENUE.	650 129	436 615	294 824	221 114	96 564	109 700	72 839
INTERGOVERNMENTAL REVENUE.	246 539	203 933	148 701	86 608	39 883	53 147	32 777
FROM STATE GOVERNMENT.	228 045	182 431	143 197	67 255	34 118	36 268	23 443
EDUCATION.	7 642	5 252	4 053	241	923	870	1 355
HIGHWAYS	3 873	5 630	2 288	7 046	5 741	5 789	3 673
PUBLIC WELFARE	121 918	113 700	114 262	27 054	11 952	14 542	8 565
HEALTH AND HOSPITALS	26 607	8 491	9 498	12 035	8 510	3 870	3 039
OTHER.	68 005	49 358	13 096	20 879	6 992	11 197	6 813
FROM FEDERAL GOVERNMENT.	17 397	19 068	3 676	13 915	4 573	10 072	4 133
GENERAL REVENUE SHARING.	15 022	13 295	3 676	9 560	4 095	6 784	2 736
FROM LOCAL GOVERNMENTS	1 097	2 435	1 828	5 438	1 192	6 806	5 201
GENERAL REVENUE FROM OTHER SOURCES	403 590	232 682	146 123	134 506	56 680	56 553	40 062
TAXES.	351 969	191 175	110 936	88 111	25 508	41 317	25 549
PROPERTY	214 358	90 587	88 575	60 898	20 489	25 552	14 559
GENERAL SALES AND GROSS RECEIPTS	131 933	98 017	21 349	17 709	-	10 639	6 898
SELECTIVE SALES AND GROSS RECEIPTS	3 653	-	173	-	-	-	-
ALCOHOLIC BEVERAGES.	-	-	-	-	-	-	-
MOTOR FUELS.	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-
TOBACCO PRODUCTS	-	-	-	-	-	-	-
OTHER.	3 653	-	173	-	-	-	-
INCOME TAXES	-	-	-	-	-	-	-
MOTOR VEHICLE LICENSES	-	895	553	6 053	3 094	2 916	1 979
MISCELLANEOUS LICENSES	1 132	-	-	1 500	854	766	698
OTHER.	893	1 676	286	1 951	1 072	1 444	1 414
CHARGES AND MISCELLANEOUS GENERAL REVENUE	51 621	41 507	35 187	46 395	31 172	15 236	14 513
CURRENT CHARGES.	37 977	11 602	25 585	30 081	12 105	5 356	6 376
EDUCATION.	6 911	4 757	2 977	-	-	-	-
SCHOOL LUNCH SALES	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	6 911	4 757	2 977	-	-	-	-
HOSPITALS.	12 367	-	6 375	20 917	8	2 848	-
SEWERAGE	3 683	969	-	118	690	-	2 848
SANITATION OTHER THAN SEWERAGE	-	-	-	-	350	-	567
PARKS AND RECREATION	6 424	1 062	7 883	-	-	-	-
AIRPORTS	-	96	423	176	-	-	-
OTHER.	8 592	4 718	7 927	8 870	11 057	2 508	2 961
SPECIAL ASSESSMENTS.	-	1 691	-	2 814	-	1 115	1 565
SALE OF PROPERTY	329	33	198	-	-	-	-
INTEREST EARNINGS.	8 914	24 098	5 727	6 961	2 539	5 317	4 134
OTHER AND UNALLOCABLE.	4 401	4 083	3 677	6 539	16 528	3 448	2 438
UTILITY REVENUE.	-	17 394	796	-	388	-	3 226
EMPLOYEE-RETIREMENT REVENUE.	-	-	-	-	-	-	-
EXPENDITURE, TOTAL	654 432	491 988	338 084	241 370	122 018	104 754	75 356
GENERAL EXPENDITURE.	654 432	461 561	336 702	241 370	121 507	104 754	70 123
INTERGOVERNMENTAL EXPENDITURE.	16 444	9 275	7 254	3 669	3 279	11 150	1 409
DIRECT GENERAL EXPENDITURE	637 988	452 286	329 448	237 701	118 228	93 604	68 714
CURRENT OPERATION.	404 862	220 478	165 949	164 132	67 323	76 548	50 713
CAPITAL OUTLAY	90 007	89 680	34 775	42 768	41 653	11 903	5 742
CONSTRUCTION	77 062	72 281	32 901	41 252	35 324	9 895	4 753
EQUIPMENT.	7 565	4 509	1 104	1 360	6 326	1 277	864
LAND AND EXISTING STRUCTURES	5 380	12 890	770	156	3	731	125
ASSISTANCE AND SUBSIDIES	113 704	126 889	124 478	27 995	4 942	803	11 053
INTEREST ON GENERAL DEBT	29 415	15 239	4 246	2 806	4 310	4 350	1 206
BY FUNCTION:							
EDUCATION.	30 599	23 919	9 943	6 729	912	2 577	1 311
LOCAL SCHOOLS.	7 169	5 960	1 480	6 729	912	2 577	1 311
COUNTY-OPERATED SCHOOLS ONLY ²	3 510	4 757	-	6 729	912	2 577	1 311
HIGHWAYS	22 554	20 463	2 713	15 965	10 207	11 154	4 426
PUBLIC WELFARE	147 568	149 420	163 380	66 460	28 046	25 858	22 673
CATEGORICAL CASH ASSISTANCE.	43 458	66 920	45 734	-	-	-	-
OTHER CASH ASSISTANCE.	5 137	616	8 519	15 345	3 789	205	7 021
VENDOR PAYMENTS FOR MEDICAL CARE	60 677	56 461	70 214	11 920	1 141	580	4 032
VENDOR PAYMENTS, OTHER	4 432	2 892	11	730	12	18	-
OTHER PUBLIC WELFARE	33 864	22 531	38 902	38 465	23 104	25 055	11 620
HOSPITALS.	50 856	577	21 218	57 474	22 395	14 614	-
OWN HOSPITALS.	50 856	-	21 218	-	22 385	8 377	-
OTHER HOSPITALS.	-	577	-	-	10	6 237	-
HEALTH	29 807	20 065	24 273	8 366	16 124	7 276	9 392

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1974-75—Continued
(Thousands of dollars)

Item	New York--Continued			Ohio			
	Saratoga	Suffolk	Westchester	Cuyahoga	Franklin	Hamilton	Montgomery
GENERAL EXPENDITURE--CONTINUED BY FUNCTION--CONTINUED							
POLICE PROTECTION	100 390	72 005	5 119	18 158	2 478	6 910	2 554
FIRE PROTECTION	655	289	2	-	-	-	-
SEWERAGE	56 471	49 563	31 358	6 214	942	1 646	4 880
SANITATION OTHER THAN SEWERAGE	-	-	-	90	275	-	1 831
OTHER THAN CAPITAL OUTLAY	-	-	-	4	272	-	1 639
PARKS AND RECREATION	29 082	13 239	13 827	-	129	43	65
OTHER THAN CAPITAL OUTLAY	21 174	4 674	10 871	-	129	43	49
LIBRARIES	467	176	-	-	-	-	-
FINANCIAL ADMINISTRATION	9 790	6 200	2 828	6 085	2 571	4 851	1 605
GENERAL CONTROL	31 351	19 812	9 376	16 347	6 751	7 573	5 893
GENERAL PUBLIC BUILDINGS	9 138	15 400	4 844	18 474	3 613	3 574	5 787
INTEREST ON GENERAL DEBT	29 415	15 239	4 246	2 806	4 310	4 350	1 206
ALL OTHER	106 289	55 195	43 575	18 202	22 754	14 328	8 500
AIRPORTS	-	687	454	2 503	-	-	-
OTHER THAN CAPITAL OUTLAY	-	642	432	376	-	-	-
CORRECTION	16 742	9 633	7 771	8 261	3 012	3 222	3 073
OTHER AND UNALLOCABLE	89 547	44 875	35 350	7 438	19 742	11 106	5 427
UTILITY EXPENDITURE	-	30 427	1 382	-	511	-	5 233
EMPLOYEE-RETIREMENT EXPENDITURE	-	-	-	-	-	-	-
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES	263 289	137 947	70 516	102 331	31 147	39 955	30 775
BORROWING, TOTAL	107 212	77 746	-	42 157	26 120	281	2 893
DEBT REDEMPTION, TOTAL	37 565	10 473	5 915	4 611	5 867	4 67	1 359
GROSS DEBT OUTSTANDING	737 410	548 548	77 026	106 459	98 515	98 165	31 272
NET LONG-TERM DEBT OUTSTANDING	642 036	282 019	77 026	51 026	93 742	97 171	24 513
LONG-TERM DEBT OUTSTANDING	643 597	292 439	77 026	52 360	94 415	97 652	25 704
GENERAL DEBT	643 597	196 480	73 946	52 360	94 180	97 652	22 170
EDUCATION	-	-	-	-	-	-	-
OTHER AND UNALLOCABLE	643 597	196 480	73 946	52 360	94 180	97 652	22 170
UTILITY DEBT	-	95 959	3 080	-	235	-	3 534
LONG-TERM DEBT ISSUED	93 140	37 145	-	1 990	26 120	233	573
GENERAL	93 140	37 145	-	1 990	26 120	233	573
UTILITY	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	37 565	10 473	5 915	4 611	4 413	4 867	1 359
GENERAL	37 565	9 085	5 705	4 611	4 402	4 867	1 170
UTILITY	-	1 388	150	-	10	-	189
CASH AND SECURITY HOLDINGS	127 446	258 546	52 345	114 586	24 609	51 587	26 215
EMPLOYEE RETIREMENT	-	-	-	-	-	-	-
OTHER THAN EMPLOYEE RETIREMENT	127 446	258 546	52 345	114 586	24 609	51 587	26 215
BY TYPE:							
CASH AND DEPOSITS	127 375	246 555	52 345	113 086	24 609	24 329	25 215
SECURITIES	71	11 991	-	1 500	-	27 258	1 000
FEDERAL	-	1 082	-	-	-	27 258	1 000
STATE AND LOCAL GOVERNMENTS	-	-	-	-	-	-	-
OTHER (NONGOVERNMENTAL)	71	10 909	-	1 500	-	-	-
BY PURPOSE:							
OFFSETS TO DEBT	1 561	10 420	-	1 334	673	481	1 191
ROAD FUNDS	109 263	153 007	1 675	32 000	1 057	15 793	4 745
OTHER	16 622	95 119	50 670	81 252	22 879	35 313	20 279

See footnotes at end of table.

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1974-75—Continued

(Thousands of dollars)

Item	Ohio— Continued	Oklahoma	Oregon	Pennsylvania			Tennessee
	Franklin	Oklahoma	Multnomah	Allegheny	Delaware	Montgomery	Shelby
POPULATION, 1973	546 111	547 913	547 191	1 558 190	595 605	634 952	737 489
REVENUE, TOTAL	54 837	31 113	66 833	210 380	51 619	46 450	201 541
GENERAL REVENUE	54 837	30 315	65 731	204 709	49 523	44 707	196 966
INTERGOVERNMENTAL REVENUE	22 029	7 876	24 563	96 948	19 858	16 542	42 159
FROM STATE GOVERNMENT	16 130	4 072	12 760	66 070	16 418	12 045	22 161
EDUCATION	800	72	129	5 731	-	-	11 411
HIGHWAYS	3 922	3 379	7 276	3 351	785	968	3 605
PUBLIC WELFARE	6 890	-	158	17 364	8 666	2 865	47
HEALTH AND HOSPITALS	2 076	104	1 116	15 591	4 658	4 936	1 827
OTHER	2 441	518	4 081	24 033	2 309	3 276	5 271
FROM FEDERAL GOVERNMENT	4 276	3 518	9 571	25 032	3 228	4 281	14 173
GENERAL REVENUE SHARING	2 508	2 078	6 098	14 041	3 156	1 747	10 988
FROM LOCAL GOVERNMENTS	1 623	286	2 232	5 846	212	216	5 824
GENERAL REVENUE FROM OWN SOURCES	32 808	22 439	41 168	107 761	29 665	28 165	154 808
TAXES	20 065	17 888	30 480	73 556	24 021	21 385	120 495
PROPERTY	14 679	17 832	29 438	73 555	24 021	21 252	77 383
GENERAL SALES AND GROSS RECEIPTS	2 279	-	-	-	-	-	37 554
SELECTIVE SALES AND GROSS RECEIPTS	-	-	229	-	-	-	154
ALCOHOLIC BEVERAGES	-	-	-	-	-	-	154
MOTOR FUELS	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-
TOBACCO PRODUCTS	-	-	229	-	-	-	-
OTHER	-	-	-	-	-	-	-
INCOME TAXES	-	-	-	-	-	-	-
MOTOR VEHICLE LICENSES	1 625	-	-	-	-	-	-
MISCELLANEOUS LICENSES	709	-	-	-	-	-	1 226
OTHER	775	57	813	1	-	133	4 178
CHARGES AND MISCELLANEOUS GENERAL REVENUE	12 743	4 551	10 688	34 205	5 644	6 780	34 313
CURRENT CHARGES	7 600	997	5 255	26 010	3 313	4 255	28 937
EDUCATION	-	-	-	-	-	-	975
SCHOOL LUNCH SALES	-	-	-	-	-	-	789
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	-	-	186
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-
HOSPITALS	600	-	-	3 693	-	-	22 385
SEWERAGE	1 720	-	379	-	-	-	48
SANITATION OTHER THAN SEWERAGE	-	-	-	106	84	810	-
PARKS AND RECREATION	-	-	987	960	51	-	75
AIRPORTS	958	-	-	16 678	-	-	-
OTHER	4 322	997	3 989	4 573	3 178	3 445	5 454
SPECIAL ASSESSMENTS	244	-	255	-	-	-	-
SALE OF PROPERTY	-	630	91	243	215	78	424
INTEREST EARNINGS	1 890	1 615	2 336	6 185	1 213	1 007	3 562
OTHER AND UNALLOCABLE	3 009	1 309	2 751	1 767	903	1 440	1 390
UTILITY REVENUE	-	-	-	-	-	-	-
EMPLOYEE-RETIREMENT REVENUE	-	798	1 102	5 671	2 096	1 743	4 575
EXPENDITURE, TOTAL	52 968	32 686	70 877	216 041	49 804	45 882	191 232
GENERAL EXPENDITURE	52 968	32 030	69 644	208 848	48 335	45 090	189 447
INTERGOVERNMENTAL EXPENDITURE	1 765	6 990	4 152	30 318	3 240	3 996	63 090
DIRECT GENERAL EXPENDITURE	51 203	27 040	65 496	178 530	45 095	41 094	126 357
CURRENT OPERATION	41 250	18 736	57 007	126 676	38 246	37 816	100 973
CAPITAL OUTLAY	5 709	6 961	8 420	32 542	5 473	2 402	23 651
CONSTRUCTION	4 954	2 617	4 522	29 026	4 161	761	19 303
EQUIPMENT	755	583	839	1 302	627	253	2 400
LAND AND EXISTING STRUCTURES	-	3 761	3 059	2 214	685	1 388	1 948
ASSISTANCE AND SUBSIDIES	3 413	274	-	364	105	70	-
INTEREST ON GENERAL DEBT	831	1 069	69	18 948	1 271	306	1 733
BY FUNCTION:							
EDUCATION	775	3 741	1 454	11 951	-	2 121	68 876
LOCAL SCHOOLS	775	3 741	1 454	11 951	-	2 121	68 876
COUNTY-OPERATED SCHOOLS ONLY	775	44	-	39	-	-	24 101
HIGHWAYS	6 428	8 468	7 004	12 086	1 055	1 162	14 810
PUBLIC WELFARE	15 926	1 041	1 648	12 370	14 538	8 963	740
CATEGORICAL CASH ASSISTANCE	-	-	-	-	-	-	-
OTHER CASH ASSISTANCE	2 419	-	-	-	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	979	-	-	-	-	-	-
VENDOR PAYMENTS, OTHER	15	274	-	366	105	70	-
OTHER PUBLIC WELFARE	12 513	767	1 648	11 996	14 433	8 893	740
HOSPITALS	2 005	-	2 400	14 269	276	403	41 340
OWN HOSPITALS	2 005	-	-	14 911	-	-	41 240
OTHER HOSPITALS	-	-	2 500	1 878	276	403	100
HEALTH	6 710	1 772	9 178	25 521	4 505	6 460	5 250

See footnotes at end of table.

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1974-75—Continued

(Thousands of dollars)

Item	Ohio-- Continued	Oklahoma	Oregon	Pennsylvania			Tennessee
	Summit	Oklahoma	Multnomah	Allegheny	Delaware	Montgomery	Shelby
GENERAL EXPENDITURE--CONTINUED							
BY FUNCTION--CONTINUED							
POLICE PROTECTION	1 368	737	6 474	5 042	362	133	2 775
FIRE PROTECTION	-	-	-	128	1	6	75
SEWERAGE	4 033	-	628	-	-	-	143
SANITATION OTHER THAN SEWERAGE	-	-	195	177	3 523	621	687
OTHER THAN CAPITAL OUTLAY	-	-	195	177	3 473	438	284
PARKS AND RECREATION	-	-	3 682	8 187	1 036	731	2 596
OTHER THAN CAPITAL OUTLAY	-	-	676	6 288	453	542	624
LIBRARIES	428	1 936	3 288	2 210	-	811	-
FINANCIAL ADMINISTRATION	1 109	1 383	5 452	6 861	1 645	1 996	3 235
GENERAL CONTROL	3 285	2 751	10 910	16 171	6 906	6 925	7 691
GENERAL PUBLIC BUILDINGS	578	1 996	1 904	5 519	1 577	1 316	1 112
INTEREST ON GENERAL DEBT	831	1 069	69	18 948	1 271	806	1 733
ALL OTHER	9 492	7 136	15 220	68 888	11 640	12 636	35 384
AIRPORTS	742	-	-	22 332	-	-	-
OTHER THAN CAPITAL OUTLAY	612	-	-	4 865	-	-	-
CORRECTION	1 540	1 038	5 721	15 317	4 791	3 253	7 226
OTHER AND UNALLOCABLE	7 210	6 098	9 499	31 239	6 849	9 383	28 158
UTILITY EXPENDITURE	-	-	-	-	-	-	-
EMPLOYEE-RETIREMENT EXPENDITURE	-	656	1 229	7 193	1 469	792	1 785
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES	21 649	10 590	33 616	71 753	19 323	16 203	71 540
BORROWING, TOTAL	569	1 200	1 464	26 217	4 400	-	-
DEBT REDEMPTION, TOTAL	2 101	1 390	920	16 846	1 518	2 069	4 350
GROSS DEBT OUTSTANDING	16 268	23 617	2 769	400 265	30 224	17 560	45 805
NET LONG-TERM DEBT OUTSTANDING	13 146	20 997	2 054	366 500	23 360	12 629	40 579
LONG-TERM DEBT OUTSTANDING	13 917	23 617	2 598	369 874	23 360	13 365	45 805
GENERAL DEBT	13 917	23 617	2 598	369 874	23 360	13 365	45 805
EDUCATION	-	-	-	14 340	-	-	26 440
OTHER AND UNALLOCABLE	13 917	23 617	2 598	355 534	23 360	13 365	19 365
UTILITY DEBT	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	569	1 200	1 464	20 750	4 400	-	-
GENERAL	569	1 200	1 464	20 750	4 400	-	-
UTILITY	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 532	1 389	733	16 846	1 280	1 700	4 350
GENERAL	1 532	1 389	733	16 846	1 280	1 700	4 350
UTILITY	-	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS	11 843	24 693	18 419	85 035	31 068	20 122	93 552
EMPLOYEE RETIREMENT	-	6 281	10 569	40 557	19 354	12 428	35 597
OTHER THAN EMPLOYEE RETIREMENT	11 843	18 412	7 850	44 478	11 714	7 694	57 955
BY TYPE:							
CASH AND DEPOSITS	11 220	18 363	2 843	39 610	6 284	7 020	56 295
SECURITIES	623	49	5 007	4 868	5 430	674	1 660
FEDERAL	623	-	3 124	4 868	5 430	602	1 635
STATE AND LOCAL GOVERNMENTS	-	49	25	-	-	-	25
OTHER (NONGOVERNMENTAL)	-	-	1 858	-	-	72	-
BY PURPOSE:							
OFFSETS TO DEBT	771	2 620	544	3 374	-	736	5 226
BOND FUNDS	1 759	5 794	-	11 687	6 656	15	480
OTHER	9 313	9 998	7 306	29 417	5 058	6 943	52 249

See footnotes at end of table.

(Thousands of dollars)

Item	Texas				Virginia	Washington	Wisconsin
	Bexar	Dallas	Harris	Tarrant	Fairfax	King	Milwaukee
POPULATION, 1973	894 456	1 362 575	1 860 475	719 476	504 698	1 124 454	1 039 962
REVENUE, TOTAL	55 227	105 213	152 442	47 681	363 993	135 343	307 160
GENERAL REVENUE	55 227	105 213	152 442	47 681	345 567	135 343	300 494
INTERGOVERNMENTAL REVENUE	9 600	21 343	20 042	11 195	113 485	37 198	175 288
FROM STATE GOVERNMENT	4 044	14 216	9 617	7 063	69 337	26 251	159 533
EDUCATION	-	-	82	-	54 626	348	113
HIGHWAYS	89	5 000	736	1 959	-	7 918	6 141
PUBLIC WELFARE	1 837	3 092	27	1 221	8 314	-	91 981
HEALTH AND HOSPITALS	83	705	3 960	2 551	21	2 900	23 666
OTHER	2 035	5 418	4 811	1 332	6 376	15 085	37 632
FROM FEDERAL GOVERNMENT	4 826	6 656	9 217	4 109	35 787	6 452	14 228
GENERAL REVENUE SHARING	3 353	4 059	7 667	2 270	6 121	6 442	14 100
FROM LOCAL GOVERNMENTS	730	472	1 207	23	8 360	4 496	1 527
GENERAL REVENUE FROM OWN SOURCES	45 627	83 870	132 401	36 486	232 082	98 145	125 204
TAXES	30 136	59 576	103 416	25 797	188 638	68 720	61 724
PROPERTY	28 018	55 360	97 803	23 591	145 009	49 227	61 260
GENERAL SALES AND GROSS RECEIPTS	-	-	-	-	13 038	7 165	-
SELECTIVE SALES AND GROSS RECEIPTS	633	-	1 954	-	18 480	10 238	-
ALCOHOLIC BEVERAGES	-	-	-	-	-	-	-
MOTOR FUELS	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	15 749	-	-
TOBACCO PRODUCTS	-	-	-	-	2 181	-	-
OTHER	633	-	1 954	-	-	10 238	-
INCOME TAXES	-	-	-	-	-	-	-
MOTOR VEHICLE LICENSES	580	864	1 159	537	4 023	713	-
MISCELLANEOUS LICENSES	734	3 244	2 041	1 531	-	-	-
OTHER	171	108	459	138	8 689	1 378	461
CHARGES AND MISCELLANEOUS GENERAL REVENUE	15 491	24 294	28 985	10 689	43 444	29 425	63 481
CURRENT CHARGES	11 650	19 090	16 528	8 425	26 474	14 519	47 701
EDUCATION	-	-	-	-	7 989	-	-
SCHOOL LUNCH SALES	-	-	-	-	6 542	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	1 447	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-
HOSPITALS	10 682	12 967	7 807	5 395	-	7 052	33 241
SEWERAGE	-	-	-	-	13 151	-	-
SANITATION OTHER THAN SEWERAGE	-	-	-	-	2 417	1 676	-
PARKS AND RECREATION	27	-	704	600	596	532	5 361
AIRPORTS	-	-	-	-	-	1 471	4 111
OTHER	941	6 123	8 017	2 430	2 321	3 788	4 981
SPECIAL ASSESSMENTS	-	-	-	-	98	100	-
SALE OF PROPERTY	-	2	66	-	395	282	5
INTEREST EARNINGS	2 218	2 532	7 780	1 440	15 514	11 979	7 891
OTHER AND UNALLOCABLE	1 623	2 670	4 611	824	963	2 545	7 831
UTILITY REVENUE	-	-	-	-	13 222	-	-
EMPLOYEE-RETIREMENT REVENUE	-	-	-	-	5 204	-	6 661
EXPENDITURE, TOTAL	55 511	119 267	151 793	49 640	397 070	160 688	294 851
GENERAL EXPENDITURE	55 511	119 267	151 793	49 640	379 778	160 688	287 241
INTERGOVERNMENTAL EXPENDITURE	1 177	116	630	277	11 323	36 500	9 441
DIRECT GENERAL EXPENDITURE	54 334	119 151	151 163	49 363	368 455	124 188	277 800
CURRENT OPERATION	45 809	85 450	116 316	39 308	272 802	76 724	156 531
CAPITAL OUTLAY	7 657	26 557	29 191	9 245	70 484	33 291	16 081
CONSTRUCTION	6 551	24 479	16 306	3 563	54 216	29 193	11 351
EQUIPMENT	976	1 585	7 643	1 537	8 608	1 679	2 061
LAND AND EXISTING STRUCTURES	130	493	5 246	4 145	7 660	2 419	2 661
ASSISTANCE AND SUBSIDIES	-	614	27	331	7 958	157	99 401
INTEREST ON GENERAL DEBT	868	6 530	5 625	479	17 211	14 016	5 771
BY FUNCTION:							
EDUCATION	-	-	77	-	193 768	10 898	2 081
LOCAL SCHOOLS	-	-	77	-	193 768	10 898	2 081
COUNTY-OPERATED SCHOOLS ONLY	-	-	77	-	193 768	-	2 081
HIGHWAYS	5 509	24 171	22 205	7 048	1 089	23 490	6 541
PUBLIC WELFARE	842	2 404	5 154	2 098	13 961	157	124 011
CATEGORICAL CASH ASSISTANCE	-	-	-	-	6 841	-	75 511
OTHER CASH ASSISTANCE	-	-	-	-	698	157	13 901
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	17	2	419	-	9 741
VENDOR PAYMENTS, OTHER	-	614	10	329	-	-	24 601
OTHER PUBLIC WELFARE	842	1 790	5 127	1 767	6 003	-	24 601
HOSPITALS	27 840	41 403	44 683	22 929	13 308	21 479	64 411
OWN HOSPITALS	27 840	41 403	44 683	22 929	-	3 114	60 821
OTHER HOSPITALS	-	-	-	-	13 308	18 365	3 591
HEALTH	287	2 419	5 696	262	3 828	10 739	3 901

See footnotes at end of table.

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1974-75—Continued

(Thousands of dollars)

Item	Texas				Virginia	Washington	Wisconsin
	Bexar	Dallas	Harris	Tarrant	Fairfax	King	Milwaukee
GENERAL EXPENDITURE--CONTINUED BY FUNCTION--CONTINUED							
POLICE PROTECTION	2 435	5 574	6 842	1 713	12 990	10 142	2 831
FIRE PROTECTION	57	127	229	186	12 072	-	-
SEWERAGE	-	-	-	-	26 301	44	11 178
SANITATION OTHER THAN SEWERAGE	-	-	535	-	5 244	2 557	137
OTHER THAN CAPITAL OUTLAY	-	-	323	-	3 910	2 424	123
PARKS AND RECREATION	1 209	-	4 933	770	9 116	20 778	28 171
OTHER THAN CAPITAL OUTLAY	349	-	928	746	4 410	3 806	21 570
LIBRARIES	189	118	794	272	5 238	5	2 780
FINANCIAL ADMINISTRATION	3 024	7 262	12 042	2 825	5 192	9 829	2 741
GENERAL CONTROL	4 748	13 693	17 140	5 354	9 197	15 759	13 991
GENERAL PUBLIC BUILDINGS	940	1 741	6 907	618	1 689	1 897	1 290
INTEREST ON GENERAL DEBT	868	6 530	5 625	479	17 211	14 016	5 773
ALL OTHER	7 563	13 825	18 931	5 000	49 574	18 898	17 398
AIRPORTS	-	-	-	-	-	1 279	4 479
OTHER THAN CAPITAL OUTLAY	-	-	-	-	-	1 007	2 243
CORRECTION	4 857	6 953	8 932	2 285	1 167	4 426	6 586
OTHER AND UNALLOCABLE	2 706	6 872	9 999	2 800	48 407	13 193	6 333
UTILITY EXPENDITURE	-	-	-	-	15 603	-	-
EMPLOYEE-RETIREMENT EXPENDITURE	-	-	-	-	1 689	-	7 605
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES	25 488	49 784	64 257	21 895	182 052	45 623	101 192
BORROWING, TOTAL	6 000	-	44 000	-	45 000	3 485	1 100
DEBT REDEMPTION, TOTAL	2 284	8 337	9 742	945	21 485	4 785	15 278
GROSS DEBT OUTSTANDING	25 315	139 593	169 493	21 955	477 185	243 354	141 502
NET LONG-TERM DEBT OUTSTANDING	19 137	124 698	153 613	19 677	431 071	206 851	140 402
LONG-TERM DEBT OUTSTANDING	25 315	139 593	169 493	21 955	440 585	243 354	140 402
GENERAL DEBT	25 315	139 593	169 493	21 955	364 465	243 354	140 402
EDUCATION	-	-	-	-	156 555	-	-
OTHER AND UNALLOCABLE	25 315	139 593	169 493	21 955	207 910	243 354	140 402
UTILITY DEBT	-	-	-	-	76 120	-	-
LONG-TERM DEBT ISSUED	6 000	-	44 000	-	30 000	3 485	-
GENERAL	6 000	-	44 000	-	30 000	3 485	-
UTILITY	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	2 284	8 337	9 742	945	21 485	4 785	15 278
GENERAL	2 284	8 337	9 742	945	20 460	4 785	15 278
UTILITY	-	-	-	-	1 025	-	-
CASH AND SECURITY HOLDINGS	48 701	49 819	128 978	19 401	214 318	88 053	175 148
EMPLOYEE RETIREMENT	-	-	-	-	40 111	-	112 087
OTHER THAN EMPLOYEE RETIREMENT	48 701	49 819	128 978	19 401	174 207	88 053	63 061
BY TYPE:							
CASH AND DEPOSITS	48 701	49 819	128 978	17 968	149 438	52 215	62 661
SECURITIES	-	130	-	1 433	24 769	35 838	400
FEDERAL	-	-	-	683	24 769	34 370	400
STATE AND LOCAL GOVERNMENTS	-	-	-	750	-	-	-
OTHER (NONGOVERNMENTAL)	-	130	-	-	-	1 468	-
BY PURPOSE:							
OFFSETS TO DEBT	6 178	14 895	15 880	2 278	9 515	36 503	-
BOND FUNDS	12 324	23 851	75 627	-	109 733	27 430	-
OTHER	30 199	11 073	37 471	17 123	54 959	24 120	63 061

- Represents zero or rounds to zero.

¹Includes 242,924,000 revenue and 100,531,000 expenditure of county liquor stores.²Includes direct expenditure for miscellaneous countywide educational activities.³Effective January 1, 1974, the Cook County Department of Public Aid merged with the Illinois Department of Public Aid and is now classified as a State government agency.

APPENDIX B

DEFINITIONS OF SELECTED TERMS

Agency and Private Trust Transactions—Transactions excluded from Census data on county finances because they involve receipt, holding, and disbursement of moneys by county governments as agent or trustee for other governments or private persons, such as collection of Federal income taxes and social security "taxes", receipt and return of guarantee deposits, and the like.

Assistance Payments—For local governments this category is limited to direct cash assistance payments to public welfare recipients. See *Public Welfare*.

Bond Funds—Funds established to account for the proceeds of bond issues pending their disbursement.

Capital Outlay—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchase of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

Cash and Security Holdings—Cash, deposits, and governmental and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash Assistance—See *Public Welfare*.

Charges and Miscellaneous General Revenue—Current charges, special assessments, and all other general revenue except taxes and intergovernmental revenue. See *Current Charges; Special Assessments*.

Construction—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

Correction—Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

County Government—The county in its entirety as a unit of government, including all county offices, departments, boards and commissions. Financial amounts reported are intended to cover applicable sums for all bond and sinking funds, public trust funds, and other special funds and accounts of the county (other than agency and private trust funds), as well as for its general fund, net of any duplicative transfers.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except those by liquor store systems and local utilities. Includes fees, assessments, toll charges, tuition, and other reimbursements for current services, rents and sales derived from commodities or services furnished

incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see *Intergovernmental Revenue*) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current Operation—Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

Debt—All long-term credit obligations of the county and its agencies whether backed by the county's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts held in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from county employee retirement funds.

Debt Issued—See *Long-Term Debt Issued*.

Debt Offsets—See *Long-Term Debt Offsets*.

Debt Outstanding—All debt obligations remaining unpaid on the date specified.

Debt Redemption—Long-term debt redeemed—i.e., amounts retired other than by refunding—plus any net decrease in short-term debt outstanding.

Debt Retired—See *Long-Term Debt Retired*.

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than Intergovernmental Expenditure.

Education—Provision or support of schools and other educational facilities and services. Includes related services such as pupil transportation, school health and recreational activities, school lunch programs, and school libraries.

Employee-Retirement Expenditure—Cash payments to beneficiaries (including withdrawals of contributions) of county-administered employee-retirement programs. Excludes cost of administering retirement systems, county contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees; these are classed under *General Expenditure*.

Employee-Retirement Revenue—Revenue from contributions required of employees for financing county-administered employee-retirement systems, and earnings on investments held for such systems. Excludes any contributions by a county, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any

forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

Equipment--Apparatus, furnishings, motor vehicles, office machines, and the like, having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure--All amounts of money paid out by a government--net of recoveries and other correcting transactions--other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind.

Financial Administration--County officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities. See also *General Control*.

Fire Protection--County fire fighting organization and auxiliary services thereof, inspection for fire hazards, and other fire prevention activities. Excludes forest-fire protection (classed under *Natural Resources*).

Full Faith and Credit Debt--Long-term debt for which the credit of the county, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

General Control--The governing body, county courts, office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also *Financial Administration*.

General Debt--All debt other than that identified as having been issued specifically for utility purposes. See *Utility Debt*.

General Expenditure--All county expenditure other than the specifically enumerated kinds of expenditure classified as utility expenditure, liquor stores expenditure, and employee-retirement or other insurance trust expenditure.

General Public Buildings--Provision and maintenance of courthouse and other county buildings not allocated to particular functions.

General Revenue--All county revenue except utility revenue, liquor stores revenue, and employee-retirement or other insurance trust revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned. Includes all tax collections and intergovernmental revenue, even if designated for employee retirement or local utility purposes.

General Revenue Sharing--Funds distributed to counties by the Federal Government under the State and Local Fiscal Assistance Act of 1972. Comparable State revenue sharing programs are classed under *Intergovernmental Revenue from State Governments*.

Health--Health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

Highways--Streets, highways and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries. However, highway and traffic control are classed under *Police Protection*.

Hospitals--Establishment and operation of hospital facilities, provision of hospital care, and support of other public or private hospitals. Own Hospitals comprise those administered by the government concerned. Excludes payments to other governments and to private agencies for hospital support and services, which are classed under *Other Hospitals*. However, see *Public Welfare* concerning vendor payments under welfare programs.

Interest Earnings--Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

Interest Expenditure--Amounts paid for use of borrowed money.

Intergovernmental Expenditure--Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance--e.g., contributions to the Federal Government for old-age, survivors', disability, and health insurance for county employees.

Intergovernmental Revenue--Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as general revenue.

Intergovernmental Revenue for General Local Government Support--Fiscal aid revenue that is unrestricted in function or in purpose to which amounts may be applied by the receiving government.

Intergovernmental Revenue From Federal Government--Intergovernmental revenue received by the county government directly from the Federal Government. Excludes Federal aid channeled through State governments.

Intergovernmental Revenue From State Government--All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

Libraries--Public libraries operated by the county (except those operated as part of a school system primarily for the benefit of students and teachers, and law libraries) and support of privately operated libraries.

Taxes—Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as

insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that county tax revenue excludes any amounts from shares of State-imposed-and-collected taxes, which are classified as intergovernmental revenue.

Utility—A county owned and operated water supply, electric light and power, gas supply, or transit system. County revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial-type activities of county governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general-government activities.

Utility Debt—Debt originally issued specifically to finance county owned and operated water, electric, gas, or transit utility facilities.

Utility Expenditure—Expenditure for construction or acquisition of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent county) and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent county government (such costs, when identifiable, are treated as expenditure for the function served).

Utility Revenue—Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent county. Also excludes income from utility fund investments and from other nonoperating properties (treated as general revenue). Any revenue from taxes, special assessments, and fiscal aid is classified as general revenue—not utility revenue.

Vendor Payments—See *Public Welfare*.